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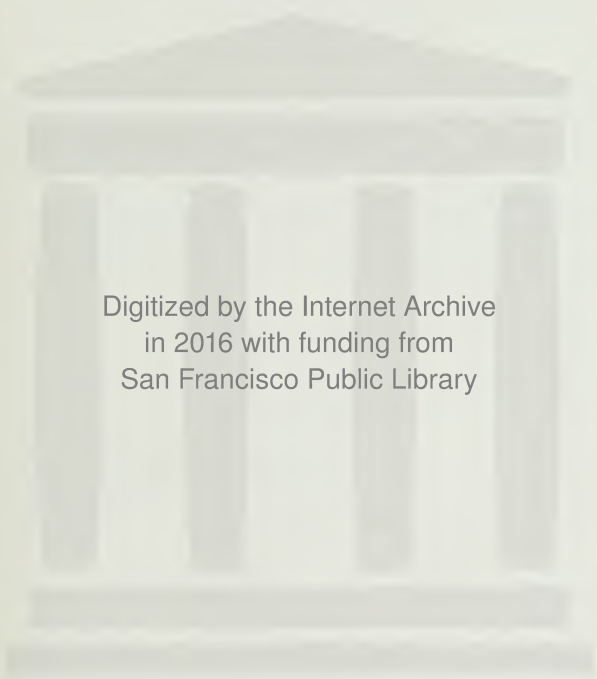
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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda \* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Tuesday, October 6, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-2999
APPLICANT:	GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.:	2009201261
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,704,043.00
APPLICANT'S OPINION:	\$4,351,500.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-4968
APPLICANT:	GOODBY, SILVERSTEIN
PARCEL NO.:	2010201174
PARCEL ADDRESS:	0720 CALIFORNIA ST,
TOPIC:	
CURRENT ASSESSMENT:	\$8,366,154.00
APPLICANT'S OPINION:	\$4,153,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5729  
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.  
PARCEL NO.: 2011900261  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$5,373,600.00  
APPLICANT'S OPINION: \$2,687,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5730  
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.  
PARCEL NO.: 2011900260  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$7,789,914.00  
APPLICANT'S OPINION: \$3,895,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5731  
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.  
PARCEL NO.: 2011900259  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$8,769,686.00  
APPLICANT'S OPINION: \$4,385,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5733  
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.  
PARCEL NO.: 2010201174  
PARCEL ADDRESS: 0720 CALIFORNIA ST,  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$8,071,097.00  
APPLICANT'S OPINION: \$4,036,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ROLL CORRECTION

- 8) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2011-3859                    |
| APPLICANT:           | GOODBY, SILVERSTEIN          |
| PARCEL NO.:          | 2011201763                   |
| PARCEL ADDRESS:      | 0720 CALIFORNIA ST,          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$8,174,331.00               |
| APPLICANT'S OPINION: | \$4,100,000.00               |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 9) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3387                    |
| APPLICANT:           | GOODBY, SILVERSTEIN          |
| PARCEL NO.:          | 2012203040                   |
| PARCEL ADDRESS:      | 0717 CALIFORNIA ST,          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,300,926.00               |
| APPLICANT'S OPINION: | \$200,000.00                 |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 10) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3388                    |
| APPLICANT:           | GOODBY, SILVERSTEIN          |
| PARCEL NO.:          | 2012201132                   |
| PARCEL ADDRESS:      | 0720 CALIFORNIA ST,          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$7,655,637.00               |
| APPLICANT'S OPINION: | \$2,800,000.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 11) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-5471                        |
| APPLICANT:           | SEB IMMOBILIEN-INVESTMENT GMBH   |
| PARCEL NO.:          | 2013900726                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$2,316,347.00                   |
| APPLICANT'S OPINION: | \$1.00                           |
| TAXABLE YEAR:        | 2011                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |

- 12) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-5472                        |
| APPLICANT:           | SEB IMMOBILIEN-INVESTMENT GMBH   |
| PARCEL NO.:          | 2013900725                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$2,317,259.00                   |
| APPLICANT'S OPINION: | \$1.00                           |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 13) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1384                    |
| APPLICANT:           | GOODBY, SILVERSTEIN          |
| PARCEL NO.:          | 2013215576                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$3,042,464.00               |
| APPLICANT'S OPINION: | \$1,100,000.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 14) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1385                    |
| APPLICANT:           | GOODBY, SILVERSTEIN          |
| PARCEL NO.:          | 2013211063                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$7,321,096.00               |
| APPLICANT'S OPINION: | \$3,600,000.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 15) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-2863                    |
| APPLICANT:           | AON SERVICES CORPORATION     |
| PARCEL NO.:          | 2013213466                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$3,497,322.00               |
| APPLICANT'S OPINION: | \$1,336,243.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2912  
APPLICANT: ALBERT'S ORGANICS  
PARCEL NO.: 2013900944  
PARCEL ADDRESS: 1625 BUSH ST, #3  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$567,067.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1183  
APPLICANT: GOODBY, SILVERSTEIN  
PARCEL NO.: 2014221006  
PARCEL ADDRESS: 720 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,149,604.00  
APPLICANT'S OPINION: \$3,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1184  
APPLICANT: GOODBY, SILVERSTEIN  
PARCEL NO.: 2014225091  
PARCEL ADDRESS: 650 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,608,390.00  
APPLICANT'S OPINION: \$2,260,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, October 6, 2015, at 9:30 a.m.

Present: Mervin Conlan, Scott Spertzel and Yosef Tahbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

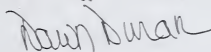
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-2999	Goodby, Silverstein & Partner	Verbal Stipulation Approved
2010-5730	Goodby, Silverstein & Partner	Verbal Stipulation Approved
2010-5731	Goodby, Silverstein & Partner	Verbal Stipulation Approved
2010-5733	Goodby, Silverstein & Partner	Verbal Stipulation Approved
2012-5471	SEB Immobilien-Investment GM	Verbal Stipulation Approved
2012-5472	SEB Immobilien-Investment GM	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-4968	Silverstein Goodby	Withdrawn
2010-5729	Goodby, Silverstein & Partner	Withdrawn
2011-3859	Silverstein Goodby	Postponed
2012-3387	Silverstein Goodby	Withdrawn
2012-3388	Silverstein Goodby	Postponed
2013-1384	Silverstein Goodby	Postponed
2013-1385	Silverstein Goodby	Postponed
2013-2863	AON Services Corporation	Withdrawn
2013-2912	Albert's Organics	Withdrawn
2014-1183	Silverstein Goodby	Postponed
2014-1184	Silverstein Goodby	Postponed

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Wednesday, October 7, 2015 at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Wednesday, October 7, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, October 7, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0299
APPLICANT:	GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.:	2012900731
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$7,121,833.00
APPLICANT'S OPINION:	\$3,298,343.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0300
APPLICANT:	GRAND HYATT SF GENERAL PARTNERSHIP
PARCEL NO.:	2012900730
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$7,005,843.00
APPLICANT'S OPINION:	\$3,448,599.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0301  
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP  
PARCEL NO.: 2012900729  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$6,723,650.00  
APPLICANT'S OPINION: \$2,936,766.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0302  
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP  
PARCEL NO.: 2012900726  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$6,445,310.00  
APPLICANT'S OPINION: \$3,031,800.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2987  
APPLICANT: BANK OF AMERICA NA  
PARCEL NO.: 2013213080  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$26,421,743.00  
APPLICANT'S OPINION: \$13,750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2988  
APPLICANT: BANK OF AMERICA NA  
PARCEL NO.: 2013400181  
PARCEL ADDRESS: VARIOUS LOCATIONS (ATMS),  
TOPIC:  
CURRENT ASSESSMENT: \$3,652,981.00  
APPLICANT'S OPINION: \$1,800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2013-3208                        |
| APPLICANT:           | ISTAR FINANCIAL                  |
| PARCEL NO.:          | 2013901441                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,122,691.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2013-3209                        |
| APPLICANT:           | ISTAR FINANCIAL                  |
| PARCEL NO.:          | 2013901440                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,142,470.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2011                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 10) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2013-3210                        |
| APPLICANT:           | ISTAR FINANCIAL                  |
| PARCEL NO.:          | 2013901439                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,140,211.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 11) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2013-3211                        |
| APPLICANT:           | ISTAR FINANCIAL                  |
| PARCEL NO.:          | 2013990143                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,139,102.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2013                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0026  
APPLICANT: CALIFORNIA CULINARY ACADEMY INC.  
PARCEL NO.: 2014900557  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$2,144,361.00  
APPLICANT'S OPINION: \$490,945.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, October 7, 2015, at 9:30 a.m.

Present: Mervin Conlan, Scott Spertzel and Louisa Mendoza

Quorum present

Chairperson: Scott Spertzel, Presiding

GOVERNMENT  
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The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
10/8/15 F 482 10/7/15 2013-3208	Istar Financial	Postponed at Hearing
2013-3209	Istar Financial	Postponed at Hearing
2013-3210	Istar Financial	Postponed at Hearing
2013-3211	Istar Financial	Postponed at Hearing

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0299	Grand Hyatt SF General Partners	Withdrawn
2012-0300	Grand Hyatt SF General Partners	Withdrawn
2012-0301	Grand Hyatt SF General Partners	Withdrawn
2012-0302	Grand Hyatt SF General Partners	Withdrawn
2013-2987	Bank of America NA	Postponed
2013-2988	Bank of America NA	Postponed
2014-0026	California Culinary Academy	Withdrawn

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Thursday, October 15, 2015 at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Thursday, October 15, 2015

Angela Calvillo  
Clerk of the Board of Supervisors





Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda \* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**

**Room 406, City Hall**

**Wednesday, October 7, 2015**

**1:30 PM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6413
APPLICANT:	SFGC ASSOCIATES, LLC
PARCEL NO.:	3780 006
PARCEL ADDRESS:	0866 - 0870 BRANNAN ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$27,400,000.00
APPLICANT'S OPINION:	\$8,219,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6416
APPLICANT:	SFGC ASSOCIATES, LLC
PARCEL NO.:	3780 007
PARCEL ADDRESS:	0870 BRANNAN ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$9,250,001.00
APPLICANT'S OPINION:	\$2,775,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

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- 4) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2009-6419                                     |
| APPLICANT:           | SFGC ASSOCIATES, LLC                          |
| PARCEL NO.:          | 3780 007A                                     |
| PARCEL ADDRESS:      | 0545 - 0599 08TH ST,                          |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$30,900,000.00                               |
| APPLICANT'S OPINION: | \$9,269,000.00                                |
| TAXABLE YEAR:        | 2007  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | WITHDRAWN                                     |
- 5) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2009-6422                                     |
| APPLICANT:           | SFGC ASSOCIATES, LLC                          |
| PARCEL NO.:          | 3780 072                                      |
| PARCEL ADDRESS:      | 0850 - 0860 BRANNAN ST,                       |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$26,500,001.00                               |
| APPLICANT'S OPINION: | \$7,949,000.00                                |
| TAXABLE YEAR:        | 2007  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | WITHDRAWN                                     |
- 6) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2009-6425                                     |
| APPLICANT:           | SFGC ASSOCIATES, LLC                          |
| PARCEL NO.:          | 3780 077                                      |
| PARCEL ADDRESS:      | 0925 BRYANT ST,                               |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$5,500,000.00                                |
| APPLICANT'S OPINION: | \$1,650,000.00                                |
| TAXABLE YEAR:        | 2007  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
| STATUS:              | WITHDRAWN                                     |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2011-3844                    |
| APPLICANT:           | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.:          | 2011203935                   |
| PARCEL ADDRESS:      | 0480 SUTTER ST,              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$48,063,236.00              |
| APPLICANT'S OPINION: | \$23,860,000.00              |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2950  
APPLICANT: FELCOR LODGING TRUST, LESSEE  
PARCEL NO.: 2012202634  
PARCEL ADDRESS: 0480 SUTTER ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$49,999,335.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1376  
APPLICANT: FELCOR LODGING TRUST  
PARCEL NO.: 2013212845  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$47,963,840.00  
APPLICANT'S OPINION: \$21,873,270.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

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**Lobbyist Registration and Reporting Requirements**

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, October 8, 2015  
9:30 AM (Allday)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2552
APPLICANT:	CONTAINER STORE
PARCEL NO.:	3705Z003
PARCEL ADDRESS:	0022 4TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,667,347.00
APPLICANT'S OPINION:	\$25,304,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL-TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2553
APPLICANT:	CONTAINER STORE
PARCEL NO.:	3705Z004
PARCEL ADDRESS:	V
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,635,477.00
APPLICANT'S OPINION:	\$4,317,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4610  
APPLICANT: CONTAINER STORE  
PARCEL NO.: 3705Z003  
PARCEL ADDRESS: 0022 4TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$51,048,870.00  
APPLICANT'S OPINION: \$25,200,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4611  
APPLICANT: CONTAINER STORE  
PARCEL NO.: 3705Z004  
PARCEL ADDRESS: V  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,700,502.00  
APPLICANT'S OPINION: \$4,400,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2380  
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER  
PARCEL NO.: 0695 005  
PARCEL ADDRESS: 1255 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,005,813.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2381  
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER  
PARCEL NO.: 0695 006  
PARCEL ADDRESS: 1101 VAN NESS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$64,023,272.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3411  
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION  
PARCEL NO.: 0237 014  
PARCEL ADDRESS: 0353 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$76,145,411.00  
APPLICANT'S OPINION: \$64,708,982.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3412  
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION  
PARCEL NO.: 0237 015  
PARCEL ADDRESS: 0280 BATTERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,616,613.00  
APPLICANT'S OPINION: \$4,900,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3414  
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION  
PARCEL NO.: 0237 016  
PARCEL ADDRESS: 0353 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,240,682.00  
APPLICANT'S OPINION: \$5,400,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3503  
APPLICANT: WILLIAMS - SONOMA, INC.  
PARCEL NO.: 0112 009  
PARCEL ADDRESS: 1150 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$62,406,907.00  
APPLICANT'S OPINION: \$31,200,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3505  
APPLICANT: WILLIAMS - SONOMA, INC.  
PARCEL NO.: 0112 001  
PARCEL ADDRESS: 1051 BATTERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$29,367,954.00  
APPLICANT'S OPINION: \$14,600,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1206  
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER  
PARCEL NO.: 0695 006  
PARCEL ADDRESS: 1101 VAN NESS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$65,303,737.00  
APPLICANT'S OPINION: \$40,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1207  
APPLICANT: CALIFORNIA PACIFIC MEDICAL CENTER  
PARCEL NO.: 0695 005  
PARCEL ADDRESS: 1255 POST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,325,929.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1422  
APPLICANT: WILLIAMS - SONOMA, INC.  
PARCEL NO.: 0112 001  
PARCEL ADDRESS: 1051 BATTERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$29,955,312.00  
APPLICANT'S OPINION: \$14,980,380.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1423  
APPLICANT: WILLIAMS - SONOMA, INC.  
PARCEL NO.: 0112 009  
PARCEL ADDRESS: 1150 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$63,655,044.00  
APPLICANT'S OPINION: \$31,825,400.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2836  
APPLICANT: CONTAINER STORE  
PARCEL NO.: 3705Z004  
PARCEL ADDRESS: V  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,568,000.00  
APPLICANT'S OPINION: \$4,200,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2837  
APPLICANT: CONTAINER STORE  
PARCEL NO.: 3705Z003  
PARCEL ADDRESS: 0022 4TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$73,627,518.00  
APPLICANT'S OPINION: \$36,800,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall  
Friday, October 9, 2015  
9:30 AM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3235
APPLICANT:	BIGA VENICE LLC
PARCEL NO.:	0738 046
PARCEL ADDRESS:	0851 VAN NESS AVE, #2
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$600,000.00
APPLICANT'S OPINION:	\$180,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3236
APPLICANT:	BIGA VENICE LLC
PARCEL NO.:	0738 047
PARCEL ADDRESS:	0851 VAN NESS AVE, #3
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,300,000.00
APPLICANT'S OPINION:	\$390,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3279  
APPLICANT: XUEREB FAMILY SURVIVORS TRUST  
PARCEL NO.: 0676 031  
PARCEL ADDRESS: 1890 SUTTER ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$10,206,209.00  
APPLICANT'S OPINION: \$2,580,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3324  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 045  
PARCEL ADDRESS: 0851 VAN NESS AVE, #1  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$226,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3325  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 045  
PARCEL ADDRESS: 0851 VAN NESS AVE, #1  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$226,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3326  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 046  
PARCEL ADDRESS: 0851 VAN NESS AVE, #2  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$600,000.00  
APPLICANT'S OPINION: \$180,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3327  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 047  
PARCEL ADDRESS: 0851 VAN NESS AVE, #3  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,300,000.00  
APPLICANT'S OPINION: \$390,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3362  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 045  
PARCEL ADDRESS: 0851 VAN NESS AVE, #1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$765,000.00  
APPLICANT'S OPINION: \$224,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3363  
APPLICANT: BIGA VENICE LLC  
PARCEL NO.: 0738 047  
PARCEL ADDRESS: 0851 VAN NESS AVE, #3  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,326,000.00  
APPLICANT'S OPINION: \$398,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3716  
APPLICANT: YASSO, JAMES  
PARCEL NO.: 0218 017  
PARCEL ADDRESS: 1520 - 1530 LARKIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,893,339.00  
APPLICANT'S OPINION: \$4,600,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3717  
APPLICANT: YASSO, JAMES  
PARCEL NO.: 0218 017  
PARCEL ADDRESS: 1520 - 1530 LARKIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,991,203.00  
APPLICANT'S OPINION: \$4,700,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4995  
APPLICANT: LARKIN HOA (1520-1530)  
PARCEL NO.: 0218 017  
PARCEL ADDRESS: 1520 - 1530 LARKIN ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,964,104.00  
APPLICANT'S OPINION: \$4,440,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, October 9, 2015, at 9:33 a.m.

Present: Diane Robinson, Scott Spertzel and Eugene Valla

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2011 assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3716	James Yasso	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3235	BIGA Venice LLC	Postponed
2013-3236	BIGA Venice LLC	Postponed
2013-3279	Xuereb Family Survivors Trust	Postponed
2013-3324	BIGA Venice LLC	Postponed
2013-3325	BIGA Venice LLC	Postponed
2013-3326	BIGA Venice LLC	Postponed
2013-3327	BIGA Venice LLC	Postponed
2013-3362	BIGA Venice LLC	Postponed
2013-3363	BIGA Venice LLC	Postponed
2013-3717	James Yasso	Withdrawn
2013-4995	Larkin HOA (1520-1530)	Withdrawn

There being no further business, the Board, at the hour of 9:52 a.m., recessed to reconvene Tuesday, October 13, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Tuesday, October 20, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, October 13, 2015

9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5450  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6089 024A  
PARCEL ADDRESS: 0551 EDINBURG,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$625,000.00  
APPLICANT'S OPINION: \$299,000.00  
TAXABLE YEAR: 2005  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5451  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6089 024A  
PARCEL ADDRESS: 0551 EDINBURG,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$625,000.00  
APPLICANT'S OPINION: \$299,000.00  
TAXABLE YEAR: 2006  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5462
APPLICANT:	LAWRENCE, LEONA
PARCEL NO.:	6089 024A
PARCEL ADDRESS:	0551 EDINBURG,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$637,500.00
APPLICANT'S OPINION:	\$299,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5463
APPLICANT:	LAWRENCE, LEONA
PARCEL NO.:	6089 024A
PARCEL ADDRESS:	0551 EDINBURG,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$650,250.00
APPLICANT'S OPINION:	\$299,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5464
APPLICANT:	LAWRENCE, LEONA
PARCEL NO.:	6089 024A
PARCEL ADDRESS:	0551 EDINBURG,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$663,254.00
APPLICANT'S OPINION:	\$299,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5465
APPLICANT:	LAWRENCE, LEONA
PARCEL NO.:	6089 024A
PARCEL ADDRESS:	0551 EDINBURG,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$661,681.00
APPLICANT'S OPINION:	\$299,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5466  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6089 024A  
PARCEL ADDRESS: 0551 EDINBURG,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$666,662.00  
APPLICANT'S OPINION: \$299,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0030  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6954 021A  
PARCEL ADDRESS: 0078 - 0082 ONONDAGA AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$375,945.00  
APPLICANT'S OPINION: \$167,500.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0031  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6954 021A  
PARCEL ADDRESS: 0078 - 0082 ONONDAGA AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$399,714.00  
APPLICANT'S OPINION: \$167,500.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0032  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6954 021A  
PARCEL ADDRESS: 0078 - 0082 ONONDAGA AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$398,765.00  
APPLICANT'S OPINION: \$167,500.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0033  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6954 021A  
PARCEL ADDRESS: 0078 - 0082 ONONDAGA AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$401,766.00  
APPLICANT'S OPINION: \$167,500.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0034  
APPLICANT: LAWRENCE, LEONA  
PARCEL NO.: 6954 021A  
PARCEL ADDRESS: 0078 - 0082 ONONDAGA AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$409,799.00  
APPLICANT'S OPINION: \$167,500.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 13, 2015, at 9:38 a.m.

Present: Jeff Morris, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5450	Leona Lawrence	Verbal Stipulation Approved
2012-5451	Leona Lawrence	Verbal Stipulation Approved
2012-5462	Leona Lawrence	Verbal Stipulation Approved
2012-5463	Leona Lawrence	Verbal Stipulation Approved
2012-5464	Leona Lawrence	Verbal Stipulation Approved
2012-5465	Leona Lawrence	A.V. Lowered (Assessor)
2012-5466	Leona Lawrence	Verbal Stipulation Approved
2013-0030	Leona Lawrence	Withdrawn at Hearing
2013-0031	Leona Lawrence	Withdrawn at Hearing
2013-0032	Leona Lawrence	Withdrawn at Hearing
2013-0033	Leona Lawrence	Withdrawn at Hearing
2013-0034	Leona Lawrence	Denied

There being no further business, the Board, at the hour of 11:54 a.m., recessed to reconvene Wednesday, October 14, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on October 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Wednesday, October 14, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2009-3306  
APPLICANT: SAFEWAY INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,129,158.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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Assessment Appeals Board

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-3295  
APPLICANT: SAFEWAY INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,976,866.00  
APPLICANT'S OPINION: \$6,876,454.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5387  
APPLICANT: YESIN, SVETLANA  
PARCEL NO.: 1743 021  
PARCEL ADDRESS: 0614 - 0616 IRVING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,097,392.00  
APPLICANT'S OPINION: \$760,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3461  
APPLICANT: YESIN, SVETLANA  
PARCEL NO.: 1743 021  
PARCEL ADDRESS: 0614 - 0616 IRVING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,127,767.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1334  
APPLICANT: SAFEWAY, INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$23,663,734.00  
APPLICANT'S OPINION: \$12,142,776.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5052  
APPLICANT: SAFEWAY, INC.  
PARCEL NO.: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$21,600,000.00  
APPLICANT'S OPINION: \$11,519,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

- 8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1566
APPLICANT:	SAFEWAY, INC.
PARCEL NO.:	1691 019
PARCEL ADDRESS:	0850 LA PLAYA,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,739,808.00
APPLICANT'S OPINION:	\$12,195,250.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, October 14, 2015, at 9:33 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2013 base year assessment being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-5052	Safeway, Inc.	Verbal Stipulation Denied; continued for full evidentiary hearing

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-3306	Safeway, Inc.	Postponed
2010-3295	Safeway, Inc.	Postponed
2011-5387	Svetlana Yesin	Withdrawn
2012-3461	Svetlana Yesin	Withdrawn
2013-1334	Safeway, Inc.	Postponed
2014-1566	Safeway, Inc.	Postponed

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene immediately thereafter for a closed session on a separate matter.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on October 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
WEDNESDAY, OCTOBER 14, 2015  
10:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 
1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
  2. Closed session to finalize and issue the Board's findings for the below listed appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2012-5318
APPLICANT:	William Cosgrove
PARCEL NO.:	0604 005
PARCEL ADDRESS:	2425 Buchanan Street
TOPIC:	Base Year/Change in Ownership Value Incorrect
CURRENT ASSESSMENT:	\$3,500,000.00
APPLICANT'S OPINION:	\$2,375,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sott@sfgov.org](mailto:sott@sfgov.org).

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** - Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister entrances.

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**Language Interpreters** - Requests must be received at least 48 hours in advance of the meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**Aviso en Español:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, October 14, 2015, at 10:30 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeffrey Morris, Presiding

With no public present for comment the Board convened in closed session at 10:32 a.m. to finalize and issue findings of fact for the below listed applicant. At the hour of 11:15 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5318	William Cosgrove	Issued Findings of Fact

There being no further business, the Board, at the hour of 11:17 a.m., recessed to reconvene October 15, 2015 at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on October 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 3 Hearing**  
**Room 406, City Hall**  
**Wednesday, October 14, 2015**  
**5:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4974  
APPLICANT: YOUNG, HELEN  
PARCEL NO.: 1349 001  
PARCEL ADDRESS: 0001 - 0007 09TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$894,262.00  
APPLICANT'S OPINION: \$730,942.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0212  
APPLICANT: BERGEL, SHANTI  
PARCEL NO.: 0861 074  
PARCEL ADDRESS: 0568 WALLER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$869,205.00  
APPLICANT'S OPINION: \$751,289.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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- 4) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2014-0431          |
| APPLICANT:           | MARWELL, EVAN      |
| PARCEL NO.:          | 1355 044           |
| PARCEL ADDRESS:      | 0006 PRESIDIO TER, |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$11,842,416.00    |
| APPLICANT'S OPINION: | \$8,138,295.00     |
| TAXABLE YEAR:        | 2014               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
| STATUS:              | WITHDRAWN          |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-0901        |
| APPLICANT:           | ROBINSON, WENDY  |
| PARCEL NO.:          | 6654 030         |
| PARCEL ADDRESS:      | 0228 RANDALL ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,569,753.00   |
| APPLICANT'S OPINION: | \$1,100,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-0954         |
| APPLICANT:           | WONG, EDMUND      |
| PARCEL NO.:          | 2936A034          |
| PARCEL ADDRESS:      | 0087 ROCKWOOD CT, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$1,200,000.00    |
| APPLICANT'S OPINION: | \$1,050,000.00    |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1256        |
| APPLICANT:           | OSWALD, MARGARET |
| PARCEL NO.:          | 0150 020         |
| PARCEL ADDRESS:      | 1059 VALLEJO ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$4,808,921.00   |
| APPLICANT'S OPINION: | \$3,600,000.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |



8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2609
APPLICANT:	KOU, VA KUAN
PARCEL NO.:	0129 003
PARCEL ADDRESS:	1533 - 1537 POWELL ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$529,875.00
APPLICANT'S OPINION:	\$180,000.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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**翻譯** 必須在會議前最少四十八小時提出要求  
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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, October 14, 2015, at 5:35 p.m.

Present: Louisa Mendoza, Kristine Nelson and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4974	Helen Young	Verbal Stipulation Approved
2014-0901	Wendy Robinson	Submitted
2014-0954	Edmund Wong	Submitted
2014-1256	Margaret Oswald	Submitted
2014-2609	Va Kuan Kou	Submitted

At the hour of 7:40 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 8:00 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0901	Wendy Robinson	A.V. Lowered (Board)
2014-0954	Edmund Wong	A.V. Lowered (Board)
2014-1256	Margaret Oswald	A.V. Lowered (Board)
2014-2609	Va Kuan Kou	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0212	Shanti Bergel	Withdrawn
2014-0431	Evan Marwell	Withdrawn

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There being no further business, the Board, at the hour of 8:05 p.m., recessed to reconvene Tuesday, October 20, 2015, at 5:30 p.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a stylized flourish at the end.

Dawn Duran  
Administrator

Approved by the Board on Monday, November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Thursday, October 15, 2015  
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5233
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2011204169
PARCEL ADDRESS:	0495 GEARY ST.
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,525,330.00
APPLICANT'S OPINION:	\$5,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3532
APPLICANT:	STUBHUB INC
PARCEL NO.:	2012204380
PARCEL ADDRESS:	0199 FREMONT ST, 3RD FLR
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$11,475,323.00
APPLICANT'S OPINION:	\$5,700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3548                    |
| APPLICANT:           | DELOITTE & TOUCHE, LLP       |
| PARCEL NO.:          | 2012200250                   |
| PARCEL ADDRESS:      | 0050 FREMONT ST, #3100       |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$23,555,319.00              |
| APPLICANT'S OPINION: | \$380,000.00                 |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3549                    |
| APPLICANT:           | DELOITTE & TOUCHE, LLP       |
| PARCEL NO.:          | 2012207777                   |
| PARCEL ADDRESS:      | 0555 MISSION ST,             |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$31,376,194.00              |
| APPLICANT'S OPINION: | \$11,400,000.00              |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-3550                        |
| APPLICANT:           | CAPITAL RESEARCH COMPANY         |
| PARCEL NO.:          | 2012200873                       |
| PARCEL ADDRESS:      | 0001 MARKET STEUART TOWER, #1800 |
| TOPIC:               | Personal Property / Fixtures     |
| CURRENT ASSESSMENT:  | \$21,765,755.00                  |
| APPLICANT'S OPINION: | \$10,882,878.00                  |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | REGULAR                          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-3551                        |
| APPLICANT:           | CAPITAL GUARDIAN TRUST CO.       |
| PARCEL NO.:          | 2012400101                       |
| PARCEL ADDRESS:      | 0001 MARKET STEUART TOWER, #1800 |
| TOPIC:               |                                  |
| CURRENT ASSESSMENT:  | \$1,186,808.00                   |
| APPLICANT'S OPINION: | \$593,404.00                     |
| TAXABLE YEAR:        | 2012                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | REGULAR                          |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3552  
APPLICANT: CAPITAL RESEARCH & MANAGEMENT  
PARCEL NO.: 2012400103  
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, #1800  
TOPIC:  
CURRENT ASSESSMENT: \$2,378,033.00  
APPLICANT'S OPINION: \$1,189,017.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3553  
APPLICANT: CAPITAL INTERNATIONAL RESEARCH  
PARCEL NO.: 2012400104  
PARCEL ADDRESS: 0001 MARKET STEUART TOWER, #1800  
TOPIC:  
CURRENT ASSESSMENT: \$438,133.00  
APPLICANT'S OPINION: \$219,067.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5383  
APPLICANT: FASHIONS OUTLET OF AMERICA  
PARCEL NO.: 2013900352  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$4,244,160.00  
APPLICANT'S OPINION: \$2,099,452.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5384  
APPLICANT: FASHIONS OUTLET OF AMERICA  
PARCEL NO.: 2013900351  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$3,848,863.00  
APPLICANT'S OPINION: \$1,779,235.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5385  
APPLICANT: FASHIONS OUTLET OF AMERICA  
PARCEL NO.: 2013900350  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$3,471,782.00  
APPLICANT'S OPINION: \$1,483,025.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1390  
APPLICANT: STUBHUB INC.  
PARCEL NO.: 2013214495  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$12,672,144.00  
APPLICANT'S OPINION: \$6,350,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0674  
APPLICANT: FUN TO STAY, LESSEE  
PARCEL NO.: 2014230011  
PARCEL ADDRESS: 165 STEUART ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,240,807.00  
APPLICANT'S OPINION: \$300,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1054  
APPLICANT: STUBHUB INC.  
PARCEL NO.: 2014224180  
PARCEL ADDRESS: 199 FREMONT ST, 3RD FLR  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$14,699,795.00  
APPLICANT'S OPINION: \$7,300,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR



16) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1138
APPLICANT:	CRAB ADDISON, INC.
PARCEL NO.:	2014223065
PARCEL ADDRESS:	245 JEFFERSON ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,183,907.00
APPLICANT'S OPINION:	\$2,074,172.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, October 15, 2015, at 9:30 a.m.

Present: Ed Campana, John Lee and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2014 the assessment roll year having not been present and the Board took certain action, as specified under this date, on the original of the respective application:

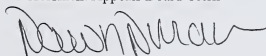
<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1138	Crab Addison, Inc.	Withdrawn at Hearing

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5233	Clift Holdings, LLC	Postponed
2012-3532	Stubhub Inc.	Withdrawn
2012-3548	Deloitte & Touche, LLP	Postponed
2012-3549	Deloitte & Touche, LLP	Postponed
2012-3550	Capital Research Company	Withdrawn
2012-3551	Capital Guardian Trust Co.	Withdrawn
2012-3552	Capital Research & Management	Withdrawn
2012-3553	Capital International Research	Withdrawn
2012-5383	Fashions Outlet of America	Withdrawn
2012-5384	Fashions Outlet of America	Withdrawn
2012-5385	Fashions Outlet of America	Withdrawn
2013-1390	Stubhub Inc.	Withdrawn
2014-0674	Fun To Stay, Lessee	Withdrawn
2014-1054	Stubhub Inc.	Withdrawn

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene Monday, October 19, 2015 at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Monday, October 19, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, October 15, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0077
APPLICANT:	ROMAN CATHOLIC ARCHBISHOP OF SF
PARCEL NO.:	0643 017
PARCEL ADDRESS:	1656 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,069,673.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0080
APPLICANT:	ROMAN CATHOLIC ARCHBISHOP OF SF
PARCEL NO.:	0643 018
PARCEL ADDRESS:	1600 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,738,431.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED  
OCT 07 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0704
APPLICANT:	CEP MARKET STREET INVESTORS
PARCEL NO.:	3706 062
PARCEL ADDRESS:	0725 - 0731 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,653,349.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0706
APPLICANT:	MARKET FRONT ASSOCIATES LP
PARCEL NO.:	0266 007
PARCEL ADDRESS:	0032 BATTERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,629,025.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0753
APPLICANT:	TAPLIN, A. RUSSELL
PARCEL NO.:	0100 035A
PARCEL ADDRESS:	0002V ALADDIN TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$473,786.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0856
APPLICANT:	GOLDEN VAN BUILDING LLC
PARCEL NO.:	0766 013
PARCEL ADDRESS:	0180 REDWOOD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,427,623.00
APPLICANT'S OPINION:	\$3,428,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0908
APPLICANT:	CALIFORNIA STATE UNIVERSITY
PARCEL NO.:	2014702138
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,380,876.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0909
APPLICANT:	CALIFORNIA STATE UNIVERSITY
PARCEL NO.:	2014701704
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,189,038.00
APPLICANT'S OPINION:	\$2,750,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0964
APPLICANT:	HPI 2161 SUTTER LP
PARCEL NO.:	0682 005
PARCEL ADDRESS:	2161 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,701,463.00
APPLICANT'S OPINION:	\$8,673,471.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1032
APPLICANT:	WALGREEN COMPANY, LESSEE
PARCEL NO.:	0689 003
PARCEL ADDRESS:	1314V POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,370,510.00
APPLICANT'S OPINION:	\$2,185,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1034  
APPLICANT: WALGREEN COMPANY, LESSEE  
PARCEL NO.: 0689 002  
PARCEL ADDRESS: 1303 FRANKLIN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,727,868.00  
APPLICANT'S OPINION: \$864,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1269  
APPLICANT: MCCATHERN PIERCE LLC  
PARCEL NO.: 3754 040  
PARCEL ADDRESS: 1067 FOLSOM ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,979,814.00  
APPLICANT'S OPINION: \$3,200,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Friday, October 16, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4471  
APPLICANT: AGE SONG  
PARCEL NO.: 0806 002  
PARCEL ADDRESS: 0601 - 0617 LAGUNA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,446,915.00  
APPLICANT'S OPINION: \$6,223,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5974  
APPLICANT: SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS  
PARCEL NO.: 2012900167  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$14,551,244.00  
APPLICANT'S OPINION: \$825,340.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

OCT - 7 2015

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2011-5975                               |
| APPLICANT:           | SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.:          | 2012900166                              |
| PARCEL ADDRESS:      |   |
| TOPIC:               | Audit Under R&T Code Section 469        |
| CURRENT ASSESSMENT:  | \$15,300,755.00                         |
| APPLICANT'S OPINION: | \$949,208.00                            |
| TAXABLE YEAR:        | 2010                                    |
| APPEAL TYPE:         | Personal Property                       |
| ROLL TYPE:           | ESCAPE                                  |
| STATUS:              | WITHDRAWN                               |
- 5) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2011-5976                               |
| APPLICANT:           | SFHR, LLC c/o DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.:          | 2012900165                              |
| PARCEL ADDRESS:      |   |
| TOPIC:               | Audit Under R&T Code Section 469        |
| CURRENT ASSESSMENT:  | \$16,808,304.00                         |
| APPLICANT'S OPINION: | \$1,298,350.00                          |
| TAXABLE YEAR:        | 2011                                    |
| APPEAL TYPE:         | Personal Property                       |
| ROLL TYPE:           | ESCAPE                                  |
| STATUS:              | WITHDRAWN                               |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2011-6136        |
| APPLICANT:           | VIGO, JOHN       |
| PARCEL NO.:          | 0520 005         |
| PARCEL ADDRESS:      | 1708 FILBERT ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,249,500.00   |
| APPLICANT'S OPINION: | \$429,375.00     |
| TAXABLE YEAR:        | 2007             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2011-6137        |
| APPLICANT:           | VIGO, JOHN       |
| PARCEL NO.:          | 0520 005         |
| PARCEL ADDRESS:      | 1708 FILBERT ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,274,490.00   |
| APPLICANT'S OPINION: | \$450,000.00     |
| TAXABLE YEAR:        | 2008             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |

- 8) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2011-6138        |
| APPLICANT:           | VIGO, JOHN       |
| PARCEL NO.:          | 0520 005         |
| PARCEL ADDRESS:      | 1708 FILBERT ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,299,975.00   |
| APPLICANT'S OPINION: | \$450,000.00     |
| TAXABLE YEAR:        | 2009             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |
- 9) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2011-6139        |
| APPLICANT:           | VIGO, JOHN       |
| PARCEL NO.:          | 0520 005         |
| PARCEL ADDRESS:      | 1708 FILBERT ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,296,891.00   |
| APPLICANT'S OPINION: | \$515,000.00     |
| TAXABLE YEAR:        | 2010             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |
- 10) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2011-6140             |
| APPLICANT:           | VIGO, JOHN            |
| PARCEL NO.:          | 0520 003              |
| PARCEL ADDRESS:      | 2835 - 2837 GOUGH ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$1,007,920.00        |
| APPLICANT'S OPINION: | \$562,500.00          |
| TAXABLE YEAR:        | 2007                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | ESCAPE                |
- 11) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2011-6141             |
| APPLICANT:           | VIGO, JOHN            |
| PARCEL NO.:          | 0520 003              |
| PARCEL ADDRESS:      | 2835 - 2837 GOUGH ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$1,028,073.00        |
| APPLICANT'S OPINION: | \$580,000.00          |
| TAXABLE YEAR:        | 2008                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | ESCAPE                |

- 12) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2011-6142             |
| APPLICANT:           | VIGO, JOHN            |
| PARCEL NO.:          | 0520 003              |
| PARCEL ADDRESS:      | 2835 - 2837 GOUGH ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$1,048,628.00        |
| APPLICANT'S OPINION: | \$580,000.00          |
| TAXABLE YEAR:        | 2009                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | ESCAPE                |
- 13) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2011-6143             |
| APPLICANT:           | VIGO, JOHN            |
| PARCEL NO.:          | 0520 003              |
| PARCEL ADDRESS:      | 2835 - 2837 GOUGH ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$1,046,136.00        |
| APPLICANT'S OPINION: | \$615,000.00          |
| TAXABLE YEAR:        | 2010                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | ESCAPE                |
- 14) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2011-6144               |
| APPLICANT:           | VIGO, JOHN              |
| PARCEL NO.:          | 0520 004                |
| PARCEL ADDRESS:      | 1700 - 1704 FILBERT ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,499,400.00          |
| APPLICANT'S OPINION: | \$781,200.00            |
| TAXABLE YEAR:        | 2007                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |
- 15) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2011-6145               |
| APPLICANT:           | VIGO, JOHN              |
| PARCEL NO.:          | 0520 004                |
| PARCEL ADDRESS:      | 1700 - 1704 FILBERT ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,529,385.00          |
| APPLICANT'S OPINION: | \$800,000.00            |
| TAXABLE YEAR:        | 2008                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | ESCAPE                  |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6146  
APPLICANT: VIGO, JOHN  
PARCEL NO.: 0520 004  
PARCEL ADDRESS: 1700 - 1704 FILBERT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,559,970.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6147  
APPLICANT: VIGO, JOHN  
PARCEL NO.: 0520 004  
PARCEL ADDRESS: 1700 - 1704 FILBERT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,556,271.00  
APPLICANT'S OPINION: \$850,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3260  
APPLICANT: SFHR LLC c/o DINAPOLI CAPITAL PARTNERS  
PARCEL NO.: 2012520916  
PARCEL ADDRESS: 0005 EMBARCADERO CTR,  
TOPIC:  
CURRENT ASSESSMENT: \$16,799,542.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4024  
APPLICANT: WORLDMARK THE CLUB  
PARCEL NO.: 0271 015  
PARCEL ADDRESS: 0586 BUSH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,324,601.00  
APPLICANT'S OPINION: \$8,799,626.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2671
APPLICANT:	WORLD MARK THE CLUB
PARCEL NO.:	0271 015
PARCEL ADDRESS:	0586 BUSH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,610,917.00
APPLICANT'S OPINION:	\$8,799,626.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
**請電** (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, October 16, 2015, at 9:42 a.m.

Present: Jeffrey Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6136	John Vigo	Denied
2011-6137	John Vigo	Denied
2011-6138	John Vigo	Denied
2011-6139	John Vigo	Denied
2011-6140	John Vigo	Denied
2011-6141	John Vigo	Denied
2011-6142	John Vigo	Denied
2011-6143	John Vigo	Denied
2011-6144	John Vigo	Denied
2011-6145	John Vigo	Denied
2011-6146	John Vigo	Denied
2011-6147	John Vigo	Denied

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The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4471	Age Song	Postponed
2011-5974	SFHR, LLC	Withdrawn
2011-5975	SFHR, LLC	Withdrawn
2011-5976	SFHR, LLC	Withdrawn
2012-3260	SFHR, LLC	Withdrawn
2012-4024	Worldmark The Club	Postponed
2013-2671	Worldmark The Club	Postponed

There being no further business, the Board, at the hour of 11:38 a.m., recessed to reconvene Tuesday, October 20, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on October 28, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing**

**Room 406, City Hall**

**Monday, October 19, 2015**

**1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2359
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2014901116
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,905,971.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2360
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
PARCEL NO.:	2014901115
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,431,890.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2361  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901117  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,821,071.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2362  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901183  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,620,498.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2363  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901182  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,224,805.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2364  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901181  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,971,292.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2365  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901180  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,602,044.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2366  
APPLICANT: BLACKROCK INSTITUTIONAL TRUST  
PARCEL NO.: 2014901044  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,437,831.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求

請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, October 19, 2015, at 1:30 p.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

5F  
A 82  
# 2  
10/19/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2359	Blackrock Institutional Trust	Submitted
2014-2360	Blackrock Institutional Trust	Submitted
2014-2361	Blackrock Institutional Trust	Submitted
2014-2362	Blackrock Institutional Trust	Submitted
2014-2363	Blackrock Institutional Trust	Submitted
2014-2364	Blackrock Institutional Trust	Submitted
2014-2365	Blackrock Institutional Trust	Submitted
2014-2366	Blackrock Institutional Trust	Submitted

At the hour of 4:15 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 5:05 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2359	Blackrock Institutional Trust	No action taken; remains Under Submission.
2014-2360	Blackrock Institutional Trust	Same as above.
2014-2361	Blackrock Institutional Trust	Same as above.
2014-2362	Blackrock Institutional Trust	Same as above.
2014-2363	Blackrock Institutional Trust	Same as above.
2014-2364	Blackrock Institutional Trust	Same as above.
2014-2365	Blackrock Institutional Trust	Same as above.
2014-2366	Blackrock Institutional Trust	Same as above.

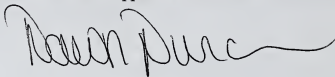
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There being no further business, the Board, at the hour of 5:10 p.m., recessed to reconvene Wednesday, October 21, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran", with a long, sweeping horizontal line extending to the right.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, October 21, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Tuesday, October 20, 2015

9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2069
APPLICANT:	W2005 ARGENT HOTEL REALTY LLC
PARCEL NO.:	3706 074
PARCEL ADDRESS:	0050 03RD ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$180,334,440.00
APPLICANT'S OPINION:	\$61,683,575.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-1441
APPLICANT:	LINCOLN ASB BUSH, LLC
PARCEL NO.:	0269 028
PARCEL ADDRESS:	0445 SITUS TO BE ASSIGNED ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$63,748,610.00
APPLICANT'S OPINION:	\$21,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED  
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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2011-2783                     |
| APPLICANT:           | W2005 ARGENT HOTEL REALTY LLC |
| PARCEL NO.:          | 3706 074                      |
| PARCEL ADDRESS:      | 0050 03RD ST,                 |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$174,048,445.00              |
| APPLICANT'S OPINION: | \$54,788,019.00               |
| TAXABLE YEAR:        | 2011                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
| STATUS:              | WITHDRAWN                     |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2011-4497           |
| APPLICANT:           | SEB INVESTMENT GMBH |
| PARCEL NO.:          | 0289 007            |
| PARCEL ADDRESS:      | 0225 BUSH ST,       |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$75,071,872.00     |
| APPLICANT'S OPINION: | \$37,500,000.00     |
| TAXABLE YEAR:        | 2011                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 6) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2011-4498           |
| APPLICANT:           | SEB INVESTMENT GMBH |
| PARCEL NO.:          | 0289 001            |
| PARCEL ADDRESS:      | 0225 BUSH ST,       |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$99,744,361.00     |
| APPLICANT'S OPINION: | \$50,724,527.00     |
| TAXABLE YEAR:        | 2011                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 7) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2012-2389                     |
| APPLICANT:           | STONESTOWN SHOPPING CENTER LP |
| PARCEL NO.:          | 7295 006                      |
| PARCEL ADDRESS:      | 0481V EUCALYPTUS DR,          |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$238,501.00                  |
| APPLICANT'S OPINION: | \$230,000.00                  |
| TAXABLE YEAR:        | 2012                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2390  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7295 007  
PARCEL ADDRESS: 0487V EUCALYPTUS DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$244,116.00  
APPLICANT'S OPINION: \$230,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2391  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7295 021  
PARCEL ADDRESS: 0400 WINSTON DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$235,966,459.00  
APPLICANT'S OPINION: \$223,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2392  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7295 022  
PARCEL ADDRESS: 0595 BUCKINGHAM WAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$57,856,991.00  
APPLICANT'S OPINION: \$54,700,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2393  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7296 005  
PARCEL ADDRESS: 0245 - 0255 WINSTON DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$36,063,522.00  
APPLICANT'S OPINION: \$34,100,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2394  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7296 007  
PARCEL ADDRESS: 0285 WINSTON DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,175,238.00  
APPLICANT'S OPINION: \$5,800,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2395  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7296 008  
PARCEL ADDRESS: 0285V WINSTON DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,664,464.00  
APPLICANT'S OPINION: \$1,570,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2396  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7296 009  
PARCEL ADDRESS: 0285V WINSTON DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$221,922.00  
APPLICANT'S OPINION: \$210,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2397  
APPLICANT: STONESTOWN SHOPPING CENTER LP  
PARCEL NO.: 7296 010  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$44,378.00  
APPLICANT'S OPINION: \$40,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2607  
APPLICANT: LINCOLN ASB BUSH, LLC  
PARCEL NO.: 0269 028  
PARCEL ADDRESS: 0445 SITUS TO BE ASSIGNED ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$65,023,582.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3364  
APPLICANT: SEB INVESTMENT GMBH  
PARCEL NO.: 0289 007  
PARCEL ADDRESS: 0225 BUSH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$76,573,308.00  
APPLICANT'S OPINION: \$38,200,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3365  
APPLICANT: SEB INVESTMENT GMBH  
PARCEL NO.: 0289 001  
PARCEL ADDRESS: 0225 BUSH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$103,757,614.00  
APPLICANT'S OPINION: \$53,779,385.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1271  
APPLICANT: MONTGOMERY BUILDING, INC  
PARCEL NO.: 0208 026  
PARCEL ADDRESS: 0601 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$107,177,580.00  
APPLICANT'S OPINION: \$60,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 20, 2015, at 9:34 a.m.

Present: Scott Spertzel, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Scott Spertzel, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2011 and 2012 assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4497	SEB Investment GMBH	Verbal Stipulation Approved
2011-4498	SEB Investment GMBH	Verbal Stipulation Approved
2012-3364	SEB Investment GMBH	Withdrawn at the hearing
2012-3365	SEB Investment GMBH	Withdrawn at the hearing

The following listed applicant for change in the assessed valuation of property affecting the 2011 and 2012 assessment rolls having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-1441	Lincoln ASB Bush, LLC	Denied; No-Show
2012-2607	Lincoln ASB Bush, LLC	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2069	W2005 Argent Hotel Realty LLC	Withdrawn
2011-2783	W2005 Argent Hotel Realty LLC	Withdrawn
2012-2389	Stonestown Shopping Center LP	Withdrawn
2012-2390	Stonestown Shopping Center LP	Withdrawn
2012-2391	Stonestown Shopping Center LP	Withdrawn
2012-2392	Stonestown Shopping Center LP	Withdrawn
2012-2393	Stonestown Shopping Center LP	Withdrawn
2012-2394	Stonestown Shopping Center LP	Withdrawn





<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2012-2395	Stonestown Shopping Center LP	Withdrawn
2012-2396	Stonestown Shopping Center LP	Withdrawn
2012-2397	Stonestown Shopping Center LP	Withdrawn
2013-1271	Montgomery Building, Inc.	Postponed

There being no further business, the Board, at the hour of 10:23 a.m., recessed to reconvene Monday, October 26, 2015, at 1:30 p.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on October 28, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
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TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 3 Hearing**  
**Room 406, City Hall**  
**Tuesday, October 20, 2015**  
**5:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0675
APPLICANT:	M & A VENTURE PARTNER, LP
PARCEL NO.:	3765 027
PARCEL ADDRESS:	0489 HARRISON ST, #306
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,320,893.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1590
APPLICANT:	HOLLAND, CHRISTOPHER
PARCEL NO.:	7091 006
PARCEL ADDRESS:	0363 ORIZABA AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$698,971.00
APPLICANT'S OPINION:	\$631,760.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2372  
APPLICANT: NGUYEN, KIM  
PARCEL NO.: 6916 010  
PARCEL ADDRESS: 456 URBANO DR,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$545,000.00  
APPLICANT'S OPINION: \$367,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2407  
APPLICANT: TSE, VIVIAN  
PARCEL NO.: 7002 027  
PARCEL ADDRESS: 222 MONTICELLO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$768,000.00  
APPLICANT'S OPINION: \$693,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2518  
APPLICANT: PEARSON, DANIELLE  
PARCEL NO.: 0439A063  
PARCEL ADDRESS: 0400 AVILA ST, #105  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$660,000.00  
APPLICANT'S OPINION: \$419,229.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2543  
APPLICANT: KORNBACHER, STELLA ROSE  
PARCEL NO.: 0418A025  
PARCEL ADDRESS: 76 RICO WAY,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$709,390.00  
APPLICANT'S OPINION: \$400,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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**翻譯** 必須在會議前最少四十八小時提出要求  
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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Tuesday, October 20, 2015, at 5:35 p.m.

Present: Angela Cheung, Kristine Nelson and James Reynolds

Quorum present

Chairperson: Angela Cheung, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1590	Christopher Holland	Verbal Stipulation Approved
2014-2372	Kim Nguyen	Submitted

At the hour of 6:01 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 6:17 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2372	Kim Nguyen	Denied by a 2-1 vote, with Member Nelson dissenting.

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0675	M & A Venture Partner	Withdrawn
2014-2407	Vivian Tse	Withdrawn
2014-2518	Danielle Pearson	Withdrawn
2014-2543	Stella Rose Kombacher	Withdrawn

There being no further business, the Board, at the hour of 6:25 p.m., recessed to reconvene Tuesday, November 10, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with a long horizontal stroke at the end.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, November 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, October 21, 2015  
9:30 AM (ALL DAY)

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6312
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900611
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,256,310.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6313
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900610
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,426,236.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6314
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900609
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,445,793.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6315
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900613
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,786,049.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6316
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900612
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,500,996.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6317
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900616
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$15,025,414.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6318
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900615
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$6,214,721.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6319
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900614
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$5,916,614.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6320
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900620
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$275,045.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6321
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900619
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$266,486.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6322  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900618  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$250,361.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6323  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900617  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$8,884.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6324  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900623  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$376,459.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6325  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900624  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$303,201.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6326  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900622  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$23,145.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6327  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900621  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$19,260.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6328  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900628  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$9,671,117.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6329  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900627  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$10,760,555.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6330
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900626
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,601,372.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6331
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900625
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$40,099.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6332
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900632
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$4,213,346.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6333
APPLICANT:	MERRILL LYNCH PF&S
PARCEL NO.:	2012900631
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$5,777,336.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6334  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900630  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$1,783,305.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6335  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900629  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$29,775.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6336  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900636  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$187,908.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6337  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900635  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$182,650.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6338  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900634  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$180,597.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

29) Hearing, discussion, and possible action involving:

APPLICATION: 2011-6339  
APPLICANT: MERRILL LYNCH PF&S  
PARCEL NO.: 2012900633  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$132,243.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2857  
APPLICANT: MERRILL, LYNCH, PIERCE, FENNER & SMITH  
PARCEL NO.: 2013217680  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$5,174,600.00  
APPLICANT'S OPINION: \$2,500,650.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2858  
APPLICANT: MERRILL, LYNCH, PIERCE, FENNER & SMITH  
PARCEL NO.: 2013217681  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,120,803.00  
APPLICANT'S OPINION: \$3,517,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR



32) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2859
APPLICANT:	MERRILL, LYNCH, PIERCE, FENNER & SMITH
PARCEL NO.:	2013210326
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,296,878.00
APPLICANT'S OPINION:	\$3,150,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, October 21, 2015 at 9:30 a.m.

Present: Ed Campaña, Scott Spertzel and Yosef Tahbazof

Quorum present

Chairperson: Scott Spertzel, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2011 assessment roll being present to address administrative issues regarding their respective applications, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6331	Merrill Lynch PF & S	Approved Reinstating Application
2011-6335	Merrill Lynch PF & S	Approved Reinstating Application
2011-6339	Merrill Lynch PF & S	Approved Reinstating Application

The following listed applicant for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6312	Merrill Lynch PF & S	Postponed at Hearing
2011-6313	Merrill Lynch PF & S	Postponed at Hearing
2011-6314	Merrill Lynch PF & S	Postponed at Hearing
2011-6315	Merrill Lynch PF & S	Postponed at Hearing
2011-6316	Merrill Lynch PF & S	Postponed at Hearing
2011-6317	Merrill Lynch PF & S	Postponed at Hearing
2011-6318	Merrill Lynch PF & S	Postponed at Hearing
2011-6319	Merrill Lynch PF & S	Postponed at Hearing
2011-6328	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied
2011-6329	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied
2011-6331	Merrill Lynch PF & S	Verbal Stipulation Approved
2011-6332	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied
2011-6333	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied
2011-6335	Merrill Lynch PF & S	Verbal Stipulation Approved
2011-6336	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied
2011-6337	Merrill Lynch PF & S	Verbal Stipulation Approved; Penalty Abatement Denied

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition ( Continued)</u>
2011-6339	Merrill Lynch PF & S	Verbal Stipulation Approved
2013-2857	Merrill Lynch PF & S	Postponed at Hearing
2013-2858	Merrill Lynch PF & S	Postponed at Hearing
2013-2859	Merrill Lynch PF & S	Postponed at Hearing

The following listed applicant for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-6320	Merrill Lynch PF & S	Withdrawn
2011-6321	Merrill Lynch PF & S	Withdrawn
2011-6322	Merrill Lynch PF & S	Withdrawn
2011-6323	Merrill Lynch PF & S	Withdrawn
2011-6324	Merrill Lynch PF & S	Withdrawn
2011-6325	Merrill Lynch PF & S	Withdrawn
2011-6326	Merrill Lynch PF & S	Withdrawn
2011-6327	Merrill Lynch PF & S	Withdrawn
2011-6330	Merrill Lynch PF & S	Withdrawn
2011-6334	Merrill Lynch PF & S	Withdrawn
2011-6338	Merrill Lynch PF & S	Withdrawn

There being no further business, the Board, at the hour of 10:43 a.m., recessed to reconvene Thursday, October 22, 2015 at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Thursday, October 22, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Thursday, October 22, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-3820
APPLICANT:	DIRECTV, INC.
PARCEL NO.:	2011204205
PARCEL ADDRESS:	VARIOUS LOCATIONS,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,449,770.00
APPLICANT'S OPINION:	\$386,986.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5924
APPLICANT:	DIRECTV, INC.
PARCEL NO.:	2012900603
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,203,080.00
APPLICANT'S OPINION:	\$1,950,529.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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4) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5925  
APPLICANT: DIRECTV, INC.  
PARCEL NO.: 2012900602  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$4,689,379.00  
APPLICANT'S OPINION: \$2,927,588.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5926  
APPLICANT: DIRECTV, INC.  
PARCEL NO.: 2012900601  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$5,780,522.00  
APPLICANT'S OPINION: \$3,023,977.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-3061  
APPLICANT: DIRECTV, LLC  
PARCEL NO.: 2012202848  
PARCEL ADDRESS: VARIOUS LOCATIONS,  
TOPIC:  
CURRENT ASSESSMENT: \$4,991,386.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:  
APPLICATION: 2013-2882  
APPLICANT: DIRECTV, LLC  
PARCEL NO.: 2013213052  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$3,960,561.00  
APPLICANT'S OPINION: \$237,634.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-0057                        |
| APPLICANT:           | BAM PROPERTIES                   |
| PARCEL NO.:          | 2014900734                       |
| PARCEL ADDRESS:      | 136 0 TOWNSEND ST,               |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$32,387.00                      |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | WITHDRAWN                        |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2014-0058                        |
| APPLICANT:           | BAM PROPERTIES                   |
| PARCEL NO.:          | 2014900733                       |
| PARCEL ADDRESS:      | 1300 0 BRYANT ST,                |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$185,820.00                     |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
| STATUS:              | WITHDRAWN                        |
- 10) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-0850                    |
| APPLICANT:           | DIRECTV, LLC                 |
| PARCEL NO.:          | 2014222761                   |
| PARCEL ADDRESS:      | VARIOUS LOCATIONS,           |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$3,626,581.00               |
| APPLICANT'S OPINION: | \$217,595.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 11) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-2662                                     |
| APPLICANT:           | PELTA, JACOB                                  |
| PARCEL NO.:          | 2061 046                                      |
| PARCEL ADDRESS:      | 1800 25TH AVE,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$2,500,000.00                                |
| APPLICANT'S OPINION: | \$1,800,000.00                                |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2663  
APPLICANT: PELTA, JACOB  
PARCEL NO.: 2061 001  
PARCEL ADDRESS: 1801 24TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,592,930.00  
APPLICANT'S OPINION: \$2,150,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2664  
APPLICANT: PELTA, JACOB  
PARCEL NO.: 2061 047  
PARCEL ADDRESS: 1729 - 1735 NORIEGA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,630,000.00  
APPLICANT'S OPINION: \$1,485,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, October 22, 2015, at 1:30 p.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various Assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3820	DirecTV, Inc.	Postponed at Hearing
2011-5924	DirecTV, Inc.	Postponed at Hearing
2011-5925	DirecTV, Inc.	Postponed at Hearing
2011-5926	DirecTV, Inc.	Postponed at Hearing
2014-2662	Jacob Pelta	Submitted
2014-2663	Jacob Pelta	Submitted

At the hour of 3:45 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 4:12 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2662	Jacob Pelta	A. V. Lowered (Board)
2014-2663	Jacob Pelta	A. V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3061	DirecTV, LLC	Postponed
2013-2882	DirecTV, LLC	Postponed
2014-0057	Bam Properties	Withdrawn
2014-0058	Bam Properties	Withdrawn
2014-0850	DirecTV, LLC	Postponed
2014-2664	Jacob Pelta	Withdrawn

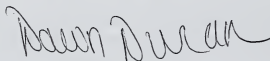
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There being no further business, the Board, at the hour of 4:17 p.m., recessed to reconvene Monday, October 26, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink that reads "Dawn Duran". The signature is written in a cursive, flowing style.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, November 4, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, October 26, 2015, at 9:35 a.m.

Present: Mervin Conlan, John Lee and Yosef Tahbazof

Quorum present

Chairperson: Yosef Tahbazof, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2011 Supplemental Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective application:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2586	Elba Lucero Family Trust 2005	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-0545	Bloomberg LP	Withdrawn
2012-0546	Bloomberg LP	Withdrawn
2012-0547	Bloomberg LP	Withdrawn
2012-0548	Bloomberg LP	Withdrawn
2012-4228	Lucero LLC	Withdrawn
2013-2490	Lucero LLC	Withdrawn
2013-3358	Eastopen, Inc.	Withdrawn
2013-3359	Eastopen, Inc.	Withdrawn
2013-3360	Eastopen, Inc.	Withdrawn
2013-3361	Eastopen, Inc.	Withdrawn
2014-2612	Brett Emerson	Withdrawn

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Monday, November 2, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Tuesday, November 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 27, 2015, at 9:40 a.m.

Present: Jeffrey Morris and Joseph Tham

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Quorum present

OCT 30 2015

Chairperson: Jeffrey Morris, Presiding

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Deputy City Attorney Manu Pradhan

With the following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, both parties agreed to proceed with a quorum of the Board. The Board heard evidence and testimony from both parties and took certain action, as specified under this date, on the original of the respective applications:

27/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3131	Alison VanNoland	Submitted for valuation
2013-3132	Alison VanNoland	Submitted for legal issue regarding fraud allegation
2013-3133	Alison VanNoland	Same as above
2013-3134	Alison VanNoland	Same as above
2013-3135	Alison VanNoland	Same as above
2013-3136	Alison VanNoland	Same as above
2013-3137	Alison VanNoland	Same as above
2013-3138	Alison VanNoland	Same as above
2013-3139	Alison VanNoland	Same as above
2013-3140	Alison VanNoland	Same as above
2013-3141	Alison VanNoland	Same as above
2013-3142	Alison VanNoland	Same as above
2013-3143	Alison VanNoland	Same as above

The Board went into closed session at 11:06 a.m. to deliberate the above referenced submitted application. At the hour of 11:30 a.m., the Board reconvened in open session and took certain as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3131	Alison VanNoland	A.V. Lowered (Board); continued for legal issue regarding fraud allegation

There being no further business, the Board, at the hour of 11:42 a.m., recessed to reconvene Wednesday, October 28, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, October 29, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

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In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, October 28, 2015 at 1:36 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3810	Hearst Communications, Inc.	Applicant to submit remaining information to Assessor by January 15, 2016.
2012-3811	Hearst Communications, Inc.	Same as above.
2012-3812	Hearst Communications, Inc.	Same as above.
2013-2507	Hearst Communications, Inc.	Same as above.
2013-2512	Hearst Communications, Inc.	Same as above.
2013-2513	Hearst Communications, Inc.	Same as above.
2013-2812	Levi Strauss & Co.	Request on hold for 180 days; pending results of personal property audit.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0047	Broadway Properties, LLC	Denied; No-Show
2014-0048	Telegraph Hill Associates LLC	Denied; No-Show
2014-0704	CEP Market Street Investors	Denied; No-Show
2014-0811	New Jamestown LP	Denied; No-Show
2014-0844	MHZ Properties LLC	Denied; No-Show
2014-1240	Tim Brown	Denied; No-Show
2014-1269	McCathern Pierce LLC	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2484	GLL Terry Francois Blvd LLC	Assessor received information requested
2011-1588	GLL Terry Francois Blvd LLC	Assessor received information requested
2013-0005	GLL Terry Francois Blvd LLC	Assessor received information requested

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2013-2839	Hilton Worldwide	Assessor received information requested
2014-0238	1108 Stockton St., LLC	Withdrawn
2014-0438	300 Prospect Properties, Inc.	Withdrawn
2014-0685	PPF OFF 150 California LP	Withdrawn
2014-0686	PPF OFF One Maritime Plaza	Withdrawn
2014-0687	PPF OFF One Maritime Plaza	Withdrawn
2014-0688	PPF OFF One Maritime Plaza	Withdrawn
2014-0689	Hart Foundry Square IV LLC	Withdrawn
2014-0763	Principal Real Estate Investors	Withdrawn
2014-0773	Handlery Hotels, Inc.	Assessor received information requested
2014-0774	Handlery Hotels, Inc.	Assessor received information requested
2014-1572	Williams-Sonoma, Inc.	Withdrawn

There being no further business, the Board, at the hour of 2:24 p.m., recessed to reconvene, Thursday, October 29, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, October 29, 2015 at 9:30 a.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting the base year roll value being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-6696	Avalon Bay	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2009-4963	Avalonbay Communities, Inc.	Withdrawn
2012-2366	SF Design Center Investors LLC	Withdrawn
2012-2367	SF Design Center Investors LLC	Withdrawn
2012-2368	SF Design Center Investors LLC	Withdrawn
2012-2369	SF Design Center Investors LLC	Withdrawn
2012-2370	SF Design Center Investors LLC	Withdrawn
2012-2371	SF Design Center Investors LLC	Withdrawn
2012-2372	SF Design Center Investors LLC	Withdrawn
2013-2373	SF Design Center Investors LLC	Withdrawn
2012-3137	Host Hotels & Resorts, Inc.	Withdrawn
2012-3824	Stanford 8 Owner, LLC	Withdrawn
2013-1255	RREEF America Reit II Corp	Postponed
2013-1256	SF Design Center Investors LLC	Withdrawn
2013-1257	SF Design Center Investors LLC	Withdrawn
2013-1258	RREEF America Reit II Corp	Withdrawn
2013-1259	RREEF America Reit II Corp	Withdrawn
2013-1260	RREEF America Reit II Corp	Withdrawn
2013-1261	RREEF America Reit II Corp	Withdrawn
2013-1262	SF Design Center Investors LLC	Withdrawn
2013-1417	Stanford 8 Owner, LLC	Postponed
2013-2669	Marriott International	Withdrawn

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Friday, October 30, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk

A handwritten signature in cursive script, appearing to read "Dawn Duran".

Dawn Duran  
Administrator

Approved by the Board on November 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, October 30, 2015 at 9:34 a.m.

Present: Scott Spertzel, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the supplemental roll being present for legal matters regarding their respective change in ownership at issue, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2 2 130/15 2013-3181	Chester Madison	Supplemental assessment to be canceled
2013-4301	Abel Herrera	Submitted
2013-4693	Joseph Lisha	Percentage of assessment incorrect; approved Assessor's new methodology of calculating assessment percentage; continued for valuation hearing.

At the hour of 11:12 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 11:46 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4301	Abel Herrera	Denied on legal challenge of no reassessment

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3380	Robert Johnson	Postponed
2013-3715	Alwin Jee	Postponed
2013-3722	Keiko Yamagami	Withdrawn
2013-4691	Sally Liu	Postponed

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene Monday, November 2, 2015, at 1:30 p.m.



Dawn Duran  
Administrator

Approved by the Board on November 10, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, November 2, 2015

1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1895  
APPLICANT: SAN MATEO LAND EXCHANGE  
PARCEL NO.: 0287 008  
PARCEL ADDRESS: 0201 KEARNY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,439,986.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5005  
APPLICANT: 450 SANSOME LLC c/o JP MORGAN  
PARCEL NO.: 0229 018  
PARCEL ADDRESS: 0450 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,558,278.00  
APPLICANT'S OPINION: \$28,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5006  
APPLICANT: 450 SANSOME LLC c/o JP MORGAN  
PARCEL NO.: 0229 018  
PARCEL ADDRESS: 0450 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$35,249,443.00  
APPLICANT'S OPINION: \$29,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0082  
APPLICANT: WEST VALLEY ASSET MANAGEMENT  
PARCEL NO.: 0028 014  
PARCEL ADDRESS: 1255 - 1275 COLUMBUS AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$7,150,000.00  
APPLICANT'S OPINION: \$4,015,704.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0083  
APPLICANT: WEST VALLEY ASSET MANAGEMENT  
PARCEL NO.: 0028 014  
PARCEL ADDRESS: 1255 - 1275 COLUMBUS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,150,000.00  
APPLICANT'S OPINION: \$4,096,016.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0084  
APPLICANT: WEST VALLEY ASSET MANAGEMENT  
PARCEL NO.: 0028 014  
PARCEL ADDRESS: 1255 - 1275 COLUMBUS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,293,000.00  
APPLICANT'S OPINION: \$4,177,934.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED



8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0408  
APPLICANT: SCHAFEBROOK, SCOTT  
PARCEL NO.: 2847 072  
PARCEL ADDRESS: 298 PORTOLA DR, #101  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$348,888.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0677  
APPLICANT: GUNDERS, STEVEN  
PARCEL NO.: 0477 011  
PARCEL ADDRESS: 0133 - 0135 CULEBRA TER,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,806,492.00  
APPLICANT'S OPINION: \$2,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0678  
APPLICANT: GUNDERS, STEVEN  
PARCEL NO.: 0477 016H  
PARCEL ADDRESS: V,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$334,435.00  
APPLICANT'S OPINION: \$245,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [soff@sfgov.org](mailto:soff@sfgov.org).

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**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

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**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 2, 2015 at 1:32 p.m.

Present: Richard Lee, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0408	Scott Schafebook	Submitted
2014-0677	Steven Gunders	Submitted
2014-0678	Steven Gunders	Submitted

At the hour of 3:00 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 3:17 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0408	Scott Schafebook	A.V. Lowered (Board)
2014-0677	Steven Gunders	Submitted
2014-0678	Steven Gunders	Submitted

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1895	San Mateo Land Exchange	Withdrawn
2013-5005	450 Sansome LLC	Withdrawn
2013-5006	450 Sansome LLC	Withdrawn
2014-0082	West Valley Asset Mgmt	Postponed
2014-0083	West Valley Asset Mgmt	Postponed
2014-0084	West Valley Asset Mgmt	Postponed

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There being no further business, the Board, at the hour of 3:20 p.m., recessed to reconvene Tuesday, November 3, 2015, at 9:30 a.m.

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, December 15, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, November 3, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5350  
APPLICANT: SILVERA, LILI  
PARCEL NO.: 0074 009C  
PARCEL ADDRESS: 0864 - 0874 GREENWICH ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,509,646.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5351  
APPLICANT: SILVERA, LILI  
PARCEL NO.: 0074 009C  
PARCEL ADDRESS: 0864 - 0874 GREENWICH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,543,196.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2013-0349                 |
| APPLICANT:           | SILVERA, LILI             |
| PARCEL NO.:          | 0074 009C                 |
| PARCEL ADDRESS:      | 0864 - 0874 GREENWICH ST, |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$1,613,788.00            |
| APPLICANT'S OPINION: | \$1,200,000.00            |
| TAXABLE YEAR:        | 2013                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | REGULAR                   |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-0957           |
| APPLICANT:           | LITKE, JEFFREY      |
| PARCEL NO.:          | 0640 012            |
| PARCEL ADDRESS:      | 2085 SACRAMENTO ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$10,603,937.00     |
| APPLICANT'S OPINION: | \$9,000,000.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 6) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-0959           |
| APPLICANT:           | LITKE, JEFFREY      |
| PARCEL NO.:          | 0640 010            |
| PARCEL ADDRESS:      | 1990 CALIFORNIA ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$4,220,363.00      |
| APPLICANT'S OPINION: | \$2,801,296.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
| STATUS:              | WITHDRAWN           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-1134           |
| APPLICANT:           | KING PLAZA PARTNERS |
| PARCEL NO.:          | 0149 021            |
| PARCEL ADDRESS:      | 1644 TAYLOR ST,     |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$6,231,172.00      |
| APPLICANT'S OPINION: | \$5,401,434.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1140  
APPLICANT: MCKESSON CORPORATION  
PARCEL NO.: 2014220192  
PARCEL ADDRESS: 1 POST ST, #3400  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$27,681,168.00  
APPLICANT'S OPINION: \$2,822,922.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1244  
APPLICANT: MATSUI, BRANDON  
PARCEL NO.: 0756 007  
PARCEL ADDRESS: 1260 - 1264 GOLDEN GATE AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,141,938.00  
APPLICANT'S OPINION: \$1,392,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1295  
APPLICANT: KO, JACKIE  
PARCEL NO.: 0226 012  
PARCEL ADDRESS: 0732 - 0734 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,553,104.00  
APPLICANT'S OPINION: \$1,250,200.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

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**Lobbyist Registration and Reporting Requirements**

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
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\* Public comment will be taken on every item on the agenda.



NOV 18 2015

SAN FRANCISCO  
PUBLIC LIBRARYJOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, November 3, 2015 at 9:35 a.m.

Present: Jeff Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5350	Lili Silvera	Verbal Stipulation Approved
2012-5351	Lili Silvera	Withdrawn at the hearing
2013-0349	Lili Silvera	Withdrawn at the hearing

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0957	Jeffrey Litke	Postponed
2014-0959	Jeffrey Litke	Withdrawn
2014-1134	King Plaza Partners	Postponed
2014-1140	McKesson Corporation	Withdrawn
2014-1244	Brandon Matsui	Withdrawn
2014-1295	Jackie Ko	Withdrawn

There being no further business, the Board, at the hour of 9:57 a.m., recessed to reconvene Wednesday, November 4, 2015, at 1:30 p.m.

Alistair Gibson  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Friday, November 13, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Wednesday, November 4, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1418  
APPLICANT: STANFORD 8 OWNER, LLC  
PARCEL NO.: 2013218877  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$764,707.00  
APPLICANT'S OPINION: \$180,862.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

10-22-15 10:00 AM 10:00 AM

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2821  
APPLICANT: COMPASS TWO LLC  
PARCEL NO.: 2013900963  
PARCEL ADDRESS: 0801 FONT BLVD,  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$417,138.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

DATE POSTED  
OCT 27 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2822  
APPLICANT: COMPASS TWO LLC  
PARCEL NO.: 2013400216  
PARCEL ADDRESS: 0801 FONT BLVD,  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$201,444.00  
APPLICANT'S OPINION: \$551,050.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2823  
APPLICANT: ADIDAS PROMOTIONAL RETAIL  
PARCEL NO.: 2013400311  
PARCEL ADDRESS: 0845 MARKET ST, #121  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$987,987.00  
APPLICANT'S OPINION: \$610,921.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2824  
APPLICANT: MATCH.COM LLC  
PARCEL NO.: 2013442615  
PARCEL ADDRESS: 0139 TOWNSEND ST, #0500  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$35,337.00  
APPLICANT'S OPINION: \$146,173.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Penalty Assessment  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2825  
APPLICANT: VOLUME SERVICES INC  
PARCEL NO.: 2013400197  
PARCEL ADDRESS: 0024 WILLIE MAYS PLZ,  
TOPIC: Penalty Assessment  
CURRENT ASSESSMENT: \$1,200,736.00  
APPLICANT'S OPINION: \$778,136.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

- 8) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2013-2826                 |
| APPLICANT:           | DUFF & PHELPS LLC         |
| PARCEL NO.:          | 2013400317                |
| PARCEL ADDRESS:      | 0345 CALIFORNIA ST, #2100 |
| TOPIC:               | Penalty Assessment        |
| CURRENT ASSESSMENT:  | \$257,847.00              |
| APPLICANT'S OPINION: | \$170,047.00              |
| TAXABLE YEAR:        | 2013                      |
| APPEAL TYPE:         | Personal Property         |
| ROLL TYPE:           | REGULAR                   |
| STATUS:              | WITHDRAWN                 |
- 9) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2013-2827          |
| APPLICANT:           | COMPASS ONE LLC    |
| PARCEL NO.:          | 2013443209         |
| PARCEL ADDRESS:      | 1155 BATTERY ST,   |
| TOPIC:               | Penalty Assessment |
| CURRENT ASSESSMENT:  | \$8,571.00         |
| APPLICANT'S OPINION: | \$6,837.00         |
| TAXABLE YEAR:        | 2013               |
| APPEAL TYPE:         | Personal Property  |
| ROLL TYPE:           | REGULAR            |
| STATUS:              | WITHDRAWN          |
- 10) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2013-2828          |
| APPLICANT:           | COMPASS ONE LLC    |
| PARCEL NO.:          | 2013442040         |
| PARCEL ADDRESS:      | 0211 MAIN ST,      |
| TOPIC:               | Penalty Assessment |
| CURRENT ASSESSMENT:  | \$22,903.00        |
| APPLICANT'S OPINION: | \$13,114.00        |
| TAXABLE YEAR:        | 2013               |
| APPEAL TYPE:         | Personal Property  |
| ROLL TYPE:           | REGULAR            |
| STATUS:              | WITHDRAWN          |
- 11) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2013-2829                |
| APPLICANT:           | SAFETY KLEEN SYSTEMS INC |
| PARCEL NO.:          | 2013440204               |
| PARCEL ADDRESS:      | VARIOUS LOCATIONS,       |
| TOPIC:               | Penalty Assessment       |
| CURRENT ASSESSMENT:  | \$152,202.00             |
| APPLICANT'S OPINION: | \$133,876.00             |
| TAXABLE YEAR:        | 2013                     |
| APPEAL TYPE:         | Personal Property        |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |

12) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0191
APPLICANT:	ZYNGA INC.,
PARCEL NO.:	2014900737
PARCEL ADDRESS:	444 DE HARO ST, #132
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,899,648.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0195
APPLICANT:	ZYNGA INC.,
PARCEL NO.:	2014900736
PARCEL ADDRESS:	444 DE HARO ST, #132
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,720,263.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0309
APPLICANT:	WEI, ANN
PARCEL NO.:	2014400522
PARCEL ADDRESS:	450 SUTTER ST, #2425
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$214,826.00
APPLICANT'S OPINION:	\$214,826.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Penalty Assessment
ROLL TYPE:	REGULAR

#### **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

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**NOTICE OF CLOSED SESSION MEETING**

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
WEDNESDAY, NOVEMBER 4, 2015

10:00 AM

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1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board).
2. Closed session with legal counsel to deliberate and take possible action on the following applications that were taken under submission on October 19, 2015 (pursuant to Revenue and Taxation code sections 1605.4):

A)	APPLICATION:	2014-2359
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901116
	PARCEL ADDRESS:	45 Fremont St., #3300
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$10,905,971.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2011
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

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OCT 27 2015  
Assessment Appeals Board

- B)      APPLICATION:                      2014-2360  
            APPLICANT:                      BLACKROCK INSTITUTIONAL TRUST  
            PARCEL NO.:                      2014901115  
            PARCEL ADDRESS:                45 Fremont St., #3300  
            TOPIC:                              Decline in Value  
            CURRENT ASSESSMENT:        \$10,431,890.00  
            APPLICANT'S OPINION:        \$0.00  
            TAXABLE YEAR:                    2012  
            APPEAL TYPE:                    Personal Property  
            ROLL TYPE:                        ESCAPE
- C)      APPLICATION:                      2014-2361  
            APPLICANT:                      BLACKROCK INSTITUTIONAL TRUST  
            PARCEL NO.:                      2014901117  
            PARCEL ADDRESS:                45 Fremont St., #3300  
            TOPIC:                              Decline in Value  
            CURRENT ASSESSMENT:        \$9,821,071.00  
            APPLICANT'S OPINION:        \$0.00  
            TAXABLE YEAR:                    2013  
            APPEAL TYPE:                    Personal Property  
            ROLL TYPE:                        ESCAPE
- D)      APPLICATION:                      2014-2362  
            APPLICANT:                      BLACKROCK INSTITUTIONAL TRUST  
            PARCEL NO.:                      2014901183  
            PARCEL ADDRESS:                50 California St., #200  
            TOPIC:                              Decline in Value  
            CURRENT ASSESSMENT:        \$5,620,498.00  
            APPLICANT'S OPINION:        \$0.00  
            TAXABLE YEAR:                    2010  
            APPEAL TYPE:                    Personal Property  
            ROLL TYPE:                        ESCAPE

ASSESSMENT APPEALS BOARD NO. 2  
CLOSED SESSION MEETING  
WEDNESDAY, NOVEMBER 4, 2015 AT 10:00 AM  
PAGE 3

E)	APPLICATION:	2014-2363
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901182
	PARCEL ADDRESS:	50 California St., #200
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$5,224,805.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2011
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

F)	APPLICATION:	2014-2364
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901181
	PARCEL ADDRESS:	50 California St., #200
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$4,971,292.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2012
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

G)	APPLICATION:	2014-2365
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901180
	PARCEL ADDRESS:	50 California St., #200
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$4,602,044.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2013
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

H)	APPLICATION:	2014-2366
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901044
	PARCEL ADDRESS:	45 Fremont St., #3300
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$11,437,831.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2010
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Closed Session Meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, November 4, 2015, at 10:00 a.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Manu Pradhan

With no public present for comment, the Board went into closed session at the hour of 10:04 a.m. to consult with legal counsel and to deliberate and take possible action on the below listed applications.

At the hour of 11:28 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2359	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2360	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2361	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2362	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2363	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2364	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2365	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties
2014-2366	Blackrock Institutional Trust	Board Request a limited amount of additional information from both parties

There being no further business, the Board, at the hour of 11:32 a.m. recessed to reconvene Tuesday, November 10, 2015, at 9:30 a.m.

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*Assessment Appeals Board No. 2*  
*Journal of Proceedings-Closed Session Meeting*  
*Wednesday, November 4, 2015 at 10:00 a.m.*  
*Page 2*

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', with a long horizontal flourish extending to the right.

Dawn Duran  
Administrator

Approved by the Board on Thursday, November 19, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Wednesday, November 4, 2015  
1:30 PM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5580  
APPLICANT: HEYE, KELLEY  
PARCEL NO.: 0504 003A  
PARCEL ADDRESS: 2926 GOUGH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,500,000.00  
APPLICANT'S OPINION: \$422,644.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5581  
APPLICANT: HEYE, KELLEY  
PARCEL NO.: 0504 003A  
PARCEL ADDRESS: 2926 GOUGH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,496,445.00  
APPLICANT'S OPINION: \$421,643.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

DATE POSTED  
OCT 27 2015  
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5582  
APPLICANT: HEYE, KELLEY  
PARCEL NO.: 0504 003A  
PARCEL ADDRESS: 2926 GOUGH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,507,712.00  
APPLICANT'S OPINION: \$430,075.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0403  
APPLICANT: DOGPATCH PARTNERS, LLC  
PARCEL NO.: 4108 020  
PARCEL ADDRESS: 0728 - 0732 22ND ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$3,000,000.00  
APPLICANT'S OPINION: \$1,750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1811  
APPLICANT: LITKE, JEFFREY  
PARCEL NO.: 0149 021  
PARCEL ADDRESS: 1644 TAYLOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,203,018.00  
APPLICANT'S OPINION: \$4,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1815  
APPLICANT: LITKE, JEFFREY  
PARCEL NO.: 0165 017  
PARCEL ADDRESS: 0735 BATTERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,533,287.00  
APPLICANT'S OPINION: \$14,300,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1837  
APPLICANT: LITKE, JEFFREY  
PARCEL NO.: 0640 012  
PARCEL ADDRESS: 2085 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,556,013.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5042  
APPLICANT: NUKITA INVESTMENTS, LLC  
PARCEL NO.: 5066B021  
PARCEL ADDRESS: 2189 BAY SHORE BLVD,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$3,228,300.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: 2ND SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, November 4, 2015 at 1:34 p.m.

Present: Edward Campaña and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding


The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Assessor's office declined to proceed with a quorum of the Board. As a result, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0403	Dogpatch Partnes, LLC	Continued; tentatively rescheduled for November 30, 2015 at 9:30 AM
2013-5042	Nukita Investments, LLC	Continued; tentatively rescheduled for November 30, 2015 at 9:30 AM

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5580	Kelley Heye	Withdrawn
2011-5581	Kelley Heye	Withdrawn
2011-5582	Kelley Heye	Withdrawn
2013-1811	Jeffrey Litke	Withdrawn
2013-1813	Jeffrey Litke	Withdrawn
2013-1837	Jeffrey Litke	Withdrawn

There being no further business, the Board, at the hour of 2:28 p.m., recessed to reconvene Monday, November 9, 2015, at 9:30 a.m.

  
Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Thursday, November 5, 2015**  
**9:30 AM (ALL DAY)**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3718  
APPLICANT: LAGUNA PARK, LP  
PARCEL NO.: 0614 002  
PARCEL ADDRESS: 2235 LAGUNA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$20,613,000.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3719  
APPLICANT: LAGUNA PARK, LP  
PARCEL NO.: 0614 002  
PARCEL ADDRESS: 2235 LAGUNA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,613,000.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

DATE POSTED  
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3724  
APPLICANT: 650 CALIFORNIA STREET, LLC  
PARCEL NO.: 0241 025  
PARCEL ADDRESS: 0636 - 0650 CALIFORNIA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$240,000,000.00  
APPLICANT'S OPINION: \$72,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3725  
APPLICANT: 650 CALIFORNIA STREET, LLC  
PARCEL NO.: 0241 025  
PARCEL ADDRESS: 0636 - 0650 CALIFORNIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$244,800,000.00  
APPLICANT'S OPINION: \$73,440,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4985  
APPLICANT: ECI THREE HOWARD, LLC  
PARCEL NO.: 3738 011  
PARCEL ADDRESS: 0301 HOWARD ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$103,000,000.00  
APPLICANT'S OPINION: \$70,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**  
**Assessment Appeals Board No. 1 / Pre-Hearing Conference**  
**Room 406, City Hall**  
**Monday, November 09, 2015**  
**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2674
APPLICANT:	MEPT 475 SANSOME STREET LLC
PARCEL NO.:	0228 039
PARCEL ADDRESS:	0475 SANSOME ST,
TOPIC:	Request for information per R&T Code §441(d)
CURRENT ASSESSMENT:	\$128,715,782.00
APPLICANT'S OPINION:	\$64,358,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2675
APPLICANT:	MEPT 475 SANSOME STREET LLC
PARCEL NO.:	0228 038
PARCEL ADDRESS:	0475 SANSOME ST,
TOPIC:	Request for information per R&T Code §441(d)
CURRENT ASSESSMENT:	\$79,527.00
APPLICANT'S OPINION:	\$40,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 4) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0692                                    |
| APPLICANT:           | BEACON PARKING LP                            |
| PARCEL NO.:          | 8702 606                                     |
| PARCEL ADDRESS:      | 0200 - 0298 KING ST,                         |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$7,729,247.00                               |
| APPLICANT'S OPINION: | \$7,000,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
- 5) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0693                                    |
| APPLICANT:           | BEACON PARKING LP                            |
| PARCEL NO.:          | 8702 607                                     |
| PARCEL ADDRESS:      | 0200 - 0298 KING ST,                         |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$7,729,247.00                               |
| APPLICANT'S OPINION: | \$7,000,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
- 6) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0694                                    |
| APPLICANT:           | BEACON PARKING LP                            |
| PARCEL NO.:          | 8702 608                                     |
| PARCEL ADDRESS:      | 0200 - 0298 KING ST,                         |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$7,729,250.00                               |
| APPLICANT'S OPINION: | \$7,000,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
- 7) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0706                                    |
| APPLICANT:           | MARKET FRONT ASSOCIATES LP                   |
| PARCEL NO.:          | 0266 007                                     |
| PARCEL ADDRESS:      | 0032 BATTERY ST,                             |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$10,629,025.00                              |
| APPLICANT'S OPINION: | \$10,000,000.00                              |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
| STATUS:              | WITHDRAWN                                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0761  
APPLICANT: THE GAP, INC. (LESSEE)  
PARCEL NO.: 8721 030  
PARCEL ADDRESS: 0450 SOUTH ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$55,174,508.00  
APPLICANT'S OPINION: \$27,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0880  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3910 001  
PARCEL ADDRESS: 0002 - 0098 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$60,124,086.00  
APPLICANT'S OPINION: \$30,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0881  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3910 005  
PARCEL ADDRESS:  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$1,627,600.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0882  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3910 006  
PARCEL ADDRESS:  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$8,581.00  
APPLICANT'S OPINION: \$5,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0883  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3915 001  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$16,826,007.00  
APPLICANT'S OPINION: \$9,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0884  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3915 002  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$16,826,007.00  
APPLICANT'S OPINION: \$9,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0885  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3915 003  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$16,826,007.00  
APPLICANT'S OPINION: \$9,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0886  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3915 004  
PARCEL ADDRESS: 0101 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$16,826,007.00  
APPLICANT'S OPINION: \$9,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0887  
APPLICANT: SF DESIGN CENTER INVESTORS LLC C/O RREEF  
PARCEL NO.: 3916 002  
PARCEL ADDRESS: 0102 HENRY ADAMS ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$9,058,943.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1116  
APPLICANT: EQUITY ONE WEST PORTFOLIO I  
PARCEL NO.: 3930A001  
PARCEL ADDRESS: 2300 16TH ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$102,416,281.00  
APPLICANT'S OPINION: \$64,014,581.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1117  
APPLICANT: EQUITY ONE WEST PORTFOLIO I  
PARCEL NO.: 3931A003  
PARCEL ADDRESS: 0260 POTRERO AVE,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$21,998,722.00  
APPLICANT'S OPINION: \$15,750,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1118  
APPLICANT: EQUITY ONE WEST PORTFOLIO I  
PARCEL NO.: 3921A003  
PARCEL ADDRESS: 0126 - 0128 HAMPSHIRE ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$563,546.00  
APPLICANT'S OPINION: \$250,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1210  
APPLICANT: LAGUNA PARK, LP  
PARCEL NO.: 0614 002  
PARCEL ADDRESS: 2235 LAGUNA ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$20,720,723.00  
APPLICANT'S OPINION: \$17,010,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1211  
APPLICANT: MARINA BEACH, LP  
PARCEL NO.: 0581 008B  
PARCEL ADDRESS: 2360 PACIFIC AVE,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$18,261,161.00  
APPLICANT'S OPINION: \$15,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1292  
APPLICANT: EASTOPEN, INC  
PARCEL NO.: 3701 059  
PARCEL ADDRESS: 1215 - 1231 MARKET ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$52,690,287.00  
APPLICANT'S OPINION: \$40,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1313  
APPLICANT: 465 TEHAMA ST, LLC  
PARCEL NO.: 3732 071  
PARCEL ADDRESS: 4650 TEHAMA ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$2,188,895.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1354  
APPLICANT: SUNSTONE EC5, LLC  
PARCEL NO.: 0234 017  
PARCEL ADDRESS: 0005 THE EMBARCADERO,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$215,001,759.00  
APPLICANT'S OPINION: \$155,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1400  
APPLICANT: 131 STEUART STREET FOUNDATION  
PARCEL NO.: 3715 025  
PARCEL ADDRESS: 0141 SITUS TO BE ASSIGNED ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$34,233,775.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1422  
APPLICANT: HARMAN & ASSOCIATES  
PARCEL NO.: 0510 001  
PARCEL ADDRESS: 2101 LOMBARD ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$1,579,846.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1427  
APPLICANT: 11TH STREET PROPERTY LLC  
PARCEL NO.: 3757 002  
PARCEL ADDRESS: 0444 08TH ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$5,950,861.00  
APPLICANT'S OPINION: \$4,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 28) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-1431                                    |
| APPLICANT:           | UES PROPERTIES LLC                           |
| PARCEL NO.:          | 3757 005                                     |
| PARCEL ADDRESS:      | 0470 - 0486 08TH ST,                         |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$3,013,431.00                               |
| APPLICANT'S OPINION: | \$2,000,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
| STATUS:              | WITHDRAWN                                    |
- 29) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-1433                                    |
| APPLICANT:           | SYERS PROPERTIES LLC                         |
| PARCEL NO.:          | 3715 001                                     |
| PARCEL ADDRESS:      | 0001 MISSION ST,                             |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$14,809,398.00                              |
| APPLICANT'S OPINION: | \$9,000,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
| STATUS:              | WITHDRAWN                                    |
- 30) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-1438                                    |
| APPLICANT:           | UES PROPERTIES LLC                           |
| PARCEL NO.:          | 3757 011                                     |
| PARCEL ADDRESS:      | 0073 CONVERSE ST,                            |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$1,062,490.00                               |
| APPLICANT'S OPINION: | \$600,000.00                                 |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
- 31) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-2207                                    |
| APPLICANT:           | MWC SUTTER STREET LLC                        |
| PARCEL NO.:          | 0228 009                                     |
| PARCEL ADDRESS:      | 0558 SACRAMENTO ST,                          |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$4,517,360.00                               |
| APPLICANT'S OPINION: | \$3,450,000.00                               |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |

32) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2287  
APPLICANT: ONE HAWTHORNE, LLC  
PARCEL NO.: 3735A001  
PARCEL ADDRESS: 0001 HAWTHORNE ST, #C1  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$243,013.00  
APPLICANT'S OPINION: \$100.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2288  
APPLICANT: ONE HAWTHORNE, LLC  
PARCEL NO.: 3735A001  
PARCEL ADDRESS: 0001 HAWTHORNE ST, #C1  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$247,875.00  
APPLICANT'S OPINION: \$100.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: POSTPONED

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2398  
APPLICANT: 888 BRANNAN LP  
PARCEL NO.: 3780 006  
PARCEL ADDRESS: 0866 - 0870 BRANNAN ST,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$20,601,000.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2399  
APPLICANT: 888 BRANNAN LP  
PARCEL NO.: 3780 007  
PARCEL ADDRESS: 0870 BRANNAN ST,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$1,526,000.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

36) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2400  
APPLICANT: 888 BRANNAN LP  
PARCEL NO.: 3780 007A  
PARCEL ADDRESS: 0545 - 0599 08TH ST,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$27,468,000.00  
APPLICANT'S OPINION: \$15,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2401  
APPLICANT: 888 BRANNAN LP  
PARCEL NO.: 3780 072  
PARCEL ADDRESS: 0850 - 0860 BRANNAN ST,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$26,705,000.00  
APPLICANT'S OPINION: \$13,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

### **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

### **Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求 請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 9, 2015 at 9:35 a.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1211	Marina Beach, LP	Applicant to submit remaining information to Assessor within 5 days; reschedule for valuation hearing in 30 days
2014-1313	465 Tehama STC, LLC	Applicant to submit remaining information to Assessor within 30 days

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1116	Equity One West Portfolio	Denied; No-Show
2014-1117	Equity One West Portfolio	Denied; No-Show
2014-1118	Equity One West Portfolio	Denied; No-Show
2014-1400	131 Stuart Street Foundation	Denied; No-Show
2014-2307	MWC Sutter Street, LLC	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2674	MEPT 475 Sansome Street LLC	Withdrawn
2013-2675	MEPT 475 Sansome Street LLC	Withdrawn
2014-0692	Beacon Parking LP	Withdrawn
2014-06932	Beacon Parking LP	Withdrawn
2014-0694	Beacon Parking LP	Withdrawn
2014-0706	Market Front Associates LP	Withdrawn
2014-0761	The Gap, Inc. (Lessee)	Assessor received information requested
2014-0880	SF Design Center Investors LLC	Withdrawn





<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2014-0881	SF Design Center Investors LLC	Withdrawn
2014-0882	SF Design Center Investors LLC	Withdrawn
2014-0883	SF Design Center Investors LLC	Withdrawn
2014-0884	SF Design Center Investors LLC	Withdrawn
2014-0885	SF Design Center Investors LLC	Withdrawn
2014-0886	SF Design Center Investors LLC	Withdrawn
2014-0887	SF Design Center Investors LLC	Withdrawn
2014-1210	Laguna Park, LP	Withdrawn
2014-1292	Eastopen, Inc.	Withdrawn
2014-1354	Sunstone EC5, LLC	Postponed
2014-1422	Harman & Associates	Withdrawn
2014-1427	11 <sup>th</sup> Street Property, LLC	Withdrawn
2014-1431	UES Properties, LLC	Withdrawn
2014-1433	Syers Properties, LLC	Withdrawn
2014-1438	UES Properties, LLC	Withdrawn
2014-2287	One Hawthorne, LLC	Postponed
2014-2288	One Hawthorne, LLC	Postponed
2014-2398	888 Brannan LP	Assessor received information requested
2014-2399	888 Brannan LP	Assessor received information requested
2014-2400	888 Brannan LP	Assessor received information requested
2014-2401	888 Brannan LP	Assessor received information requested

There being no further business, the Board, at the hour of 10:42 a.m., recessed to reconvene, Monday, November 9, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**  
**Assessment Appeals Board No. 1 / Pre-Hearing Conference**  
**Room 406, City Hall**  
**Monday, November 09, 2015**  
**1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0298
APPLICANT:	DIGITAL REALTY TRUST
PARCEL NO.:	3745 008
PARCEL ADDRESS:	0365 MAIN ST,
TOPIC:	Request for information per R&T Code §441(d)
CURRENT ASSESSMENT:	\$197,925,000.00
APPLICANT'S OPINION:	\$98,962,500.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0411
APPLICANT:	DIGITAL SPEAR STREET, LLC
PARCEL NO.:	3745 009
PARCEL ADDRESS:	0100 HARRISON ST,
TOPIC:	Request for information per R&T Code §441(d)
CURRENT ASSESSMENT:	\$70,938,404.00
APPLICANT'S OPINION:	\$35,469,203.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Both Real & Personal Ppty
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0413                                    |
| APPLICANT:           | DIGITAL 365 MAIN, LLC                        |
| PARCEL NO.:          | 3745 008                                     |
| PARCEL ADDRESS:      | 0365 MAIN ST,                                |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$210,387,408.00                             |
| APPLICANT'S OPINION: | \$105,193,705.00                             |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Both Real & Personal Prty                    |
| ROLL TYPE:           | REGULAR                                      |
- 5) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0619                                    |
| APPLICANT:           | HWA 555 OWNERS LLC                           |
| PARCEL NO.:          | 0259 027                                     |
| PARCEL ADDRESS:      | 0555 CALIFORNIA ST,                          |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$89,620,886.00                              |
| APPLICANT'S OPINION: | \$50,000,000.00                              |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
| STATUS:              | WITHDRAWN                                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0655                                    |
| APPLICANT:           | DMP CP PLAZA, LLC                            |
| PARCEL NO.:          | 0030 008                                     |
| PARCEL ADDRESS:      | 2552 TAYLOR ST,                              |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$1,967,276.00                               |
| APPLICANT'S OPINION: | \$800,000.00                                 |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |
- 7) Hearing, discussion, and possible action involving:
- |                      |  |
|----------------------|--|
| APPLICATION:         | 2014-0656                                    |
| APPLICANT:           | DMP CP PLAZA, LLC                            |
| PARCEL NO.:          | 0030 009                                     |
| PARCEL ADDRESS:      | 2552 TAYLOR ST,                              |
| TOPIC:               | Request for information per R&T Code §441(d) |
| CURRENT ASSESSMENT:  | \$1,530,097.00                               |
| APPLICANT'S OPINION: | \$700,000.00                                 |
| TAXABLE YEAR:        | 2014   |
| APPEAL TYPE:         | Real Property                                |
| ROLL TYPE:           | REGULAR                                      |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0657  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 010  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$2,786,978.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0658  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 011  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$4,590,325.00  
APPLICANT'S OPINION: \$2,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0659  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 012  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$5,519,319.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0660  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 011A  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$3,278,799.00  
APPLICANT'S OPINION: \$1,600,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0661  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 013  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$12,022,302.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0666  
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.  
PARCEL NO.: 0207 035  
PARCEL ADDRESS: 0545 SANSOME ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$11,177,657.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0667  
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.  
PARCEL NO.: 0207 036  
PARCEL ADDRESS: 0517 WASHINGTON ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$6,495,067.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0669  
APPLICANT: SHR ST. FRANCIS LLC  
PARCEL NO.: 0307 001  
PARCEL ADDRESS: 0301 - 0345 POWELL ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$366,358,135.00  
APPLICANT'S OPINION: \$200,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0670  
APPLICANT: SHR ST. FRANCIS LLC  
PARCEL NO.: 0307 013  
PARCEL ADDRESS: 0455 POST ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$110,086,145.00  
APPLICANT'S OPINION: \$60,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0671  
APPLICANT: ANCHORAGE HOLDINGS LP  
PARCEL NO.: 0011 007  
PARCEL ADDRESS: 2800 LEAVENWORTH ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$66,231,488.00  
APPLICANT'S OPINION: \$41,050,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0673  
APPLICANT: CHSP SAN FRANCISCO LLC  
PARCEL NO.: 0229 020  
PARCEL ADDRESS: 0375 BATTERY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$145,709,895.00  
APPLICANT'S OPINION: \$100,366,414.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0948  
APPLICANT: PHF RUBY, LLC  
PARCEL NO.: 0029 003  
PARCEL ADDRESS: 0590 BAY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$34,360,809.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN FROM PRE-HEARING CONFERENCE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0661  
APPLICANT: DMP CP PLAZA, LLC  
PARCEL NO.: 0030 013  
PARCEL ADDRESS: 2552 TAYLOR ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$12,022,302.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0666  
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.  
PARCEL NO.: 0207 035  
PARCEL ADDRESS: 0545 SANSOME ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$11,177,657.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0667  
APPLICANT: TRANSAMERICA REALTY INVESTMENT PROP.  
PARCEL NO.: 0207 036  
PARCEL ADDRESS: 0517 WASHINGTON ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$6,495,067.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0669  
APPLICANT: SHR ST. FRANCIS LLC  
PARCEL NO.: 0307 001  
PARCEL ADDRESS: 0301 - 0345 POWELL ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$366,358,135.00  
APPLICANT'S OPINION: \$200,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR



16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0670  
APPLICANT: SHR ST. FRANCIS LLC  
PARCEL NO.: 0307 013  
PARCEL ADDRESS: 0455 POST ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$110,086,145.00  
APPLICANT'S OPINION: \$60,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0671  
APPLICANT: ANCHORAGE HOLDINGS LP  
PARCEL NO.: 0011 007  
PARCEL ADDRESS: 2800 LEAVENWORTH ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$66,231,488.00  
APPLICANT'S OPINION: \$41,050,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0673  
APPLICANT: CHSP SAN FRANCISCO LLC  
PARCEL NO.: 0229 020  
PARCEL ADDRESS: 0375 BATTERY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$145,709,895.00  
APPLICANT'S OPINION: \$100,366,414.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0948  
APPLICANT: PHF RUBY, LLC  
PARCEL NO.: 0029 003  
PARCEL ADDRESS: 0590 BAY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$34,360,809.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN FROM PRE-HEARING CONFERENCE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1004  
APPLICANT: CALIFORNIA UNION SQUARE LP  
PARCEL NO.: 0295 007  
PARCEL ADDRESS: 0384 POST ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$55,913,920.00  
APPLICANT'S OPINION: \$30,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1005  
APPLICANT: MAJESTIC ASSET MANAGEMENT LP  
PARCEL NO.: 0294 007  
PARCEL ADDRESS: 0216 - 0220 POST ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$72,206,335.00  
APPLICANT'S OPINION: \$45,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1057  
APPLICANT: IHMS SF, LLC  
PARCEL NO.: 0294 013  
PARCEL ADDRESS: 0340 STOCKTON ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$52,073,011.00  
APPLICANT'S OPINION: \$36,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1144  
APPLICANT: OMNI SAN FRANCISCO CORP.  
PARCEL NO.: 0240 003  
PARCEL ADDRESS: 0500 CALIFORNIA ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$114,149,310.00  
APPLICANT'S OPINION: \$34,242,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1506  
APPLICANT: STRS OHIO CA REAL ESTATE INVSTMTN  
PARCEL NO.: 3720 008  
PARCEL ADDRESS: 0400 HOWARD ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$232,050,000.00  
APPLICANT'S OPINION: \$141,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1534  
APPLICANT: FRESH & EASY, LLC  
PARCEL NO.: 1401 002  
PARCEL ADDRESS: 3132 CLEMENT ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$24,154,272.00  
APPLICANT'S OPINION: \$12,076,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2386  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 009  
PARCEL ADDRESS: 0550 GEARY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$38,500,000.00  
APPLICANT'S OPINION: \$26,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2387  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 008  
PARCEL ADDRESS: 0542 GEARY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,961,000.00  
APPLICANT'S OPINION: \$1,400,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

28) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2388  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 009  
PARCEL ADDRESS: 0550 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$38,500,000.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2389  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 008  
PARCEL ADDRESS: 0542 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$2,961,000.00  
APPLICANT'S OPINION: \$1,400,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2390  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 009  
PARCEL ADDRESS: 0550 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$39,270,000.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2391  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 008  
PARCEL ADDRESS: 0542 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$3,020,220.00  
APPLICANT'S OPINION: \$1,400,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

32) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2392  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 009  
PARCEL ADDRESS: 0550 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$39,448,285.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2393  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO.: 0305 008  
PARCEL ADDRESS: 0542 GEARY ST,  
TOPIC: Request for information per R&T Code §441(d)  
CURRENT ASSESSMENT: \$3,033,931.00  
APPLICANT'S OPINION: \$1,400,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求 請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 9, 2015 at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0298	Digital Realty Trust	Applicant to submit remaining information to Assessor within 30 days.
2014-0411	Digital Spear Street, LLC	Applicant to submit remaining information to Assessor within 30 days
2014-0413	Digital 365 Main, LLC	Applicant to submit remaining information to Assessor within 30 days
2014-0655	DMP CP Plaza, LLC	Applicant to submit information to Assessor within 30 days
2014-0656	DMP CP Plaza, LLC	Same as above
2014-0657	DMP CP Plaza, LLC	Same as above
2014-0658	DMP CP Plaza, LLC	Same as above
2014-0659	DMP CP Plaza, LLC	Same as above
2014-0660	DMP CP Plaza, LLC	Same as above
2014-0661	DMP CP Plaza, LLC	Same as above
2014-0671	Anchorage Holdings, LP	Applicant to submit remaining information to Assessor within 30 days
2014-2386	CHSP Union Square, LLC	Applicant to submit information to Assessor within 30 days
2014-2387	CHSP Union Square, LLC	Same as above
2014-2388	CHSP Union Square, LLC	Same as above
2014-2389	CHSP Union Square, LLC	Same as above
2014-2390	CHSP Union Square, LLC	Same as above
2014-2391	CHSP Union Square, LLC	Same as above
2014-2392	CHSP Union Square, LLC	Same as above
2014-2393	CHSP Union Square, LLC	Same as above

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:





<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0666	Transamerica Realty Investments	Denied; No-Show
2014-0667	Transamerica Realty Investments	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0619	HWA 555 Owners, LLC	Withdrawn
2014-0699	SHR St. Francis, LLC	Withdrawn
2014-0670	SHR St. Francis, LLC	Withdrawn
2014-0673	CHSP San Francisco, LLC	Withdrawn
2014-0948	PHF Ruby, LLC	Assessor received information requested
2014-1004	California Union Square, LP	Withdrawn
2014-1005	Majestic Asset Management LP	Withdrawn
2014-1057	IHMS SF, LLC	Assessor received information requested
2014-1144	OMNI San Francisco Corp.	Withdrawn
2014-1506	STRS OHIO CA Real Estate	Postponed
2014-1534	Fresh & Easy, LLC	Withdrawn

There being no further business, the Board, at the hour of 3:22 p.m., recessed to reconvene, Tuesday, November 10, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Tuesday, November 10, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1114
APPLICANT:	PARNASSUS HEIGHTS MEDICAL CENTER
PARCEL NO.:	2014520702
PARCEL ADDRESS:	3500 PARNASSUS AVE, #304
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,421,699.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2671
APPLICANT:	NOELKE, ROBERT
PARCEL NO.:	6635 022
PARCEL ADDRESS:	1416 30TH ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$825,000.00
APPLICANT'S OPINION:	\$676,467.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

DATE POSTED  
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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0017  
APPLICANT: ALICE E BARTH REVOC TRUST  
PARCEL NO.: 2612 024  
PARCEL ADDRESS: 2448 - 2454 15TH ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,086,640.00  
APPLICANT'S OPINION: \$850,000.00  
TAXABLE YEAR: 2004  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0018  
APPLICANT: WONG, KENLEY  
PARCEL NO.: 1537 057  
PARCEL ADDRESS: 0402 08TH AVE, #203  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$342,019.00  
APPLICANT'S OPINION: \$290,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0019  
APPLICANT: WOOD, EUGENIA  
PARCEL NO.: 2043 002  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$57,542.00  
APPLICANT'S OPINION: \$11,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0020  
APPLICANT: GEORGE GARTNER GROUP TRUST  
PARCEL NO.: 0970 003  
PARCEL ADDRESS: 35240 JACKSON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,782,016.00  
APPLICANT'S OPINION: \$8,300,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 8) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2015-0028                    |
| APPLICANT:           | THE GEO GROUP, INC.          |
| PARCEL NO.:          | 2015202197                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$2,826,890.00               |
| APPLICANT'S OPINION: | \$199,020.00                 |
| TAXABLE YEAR:        | 2015                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 9) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0045        |
| APPLICANT:           | TOM, KORENE      |
| PARCEL NO.:          | 7065 055         |
| PARCEL ADDRESS:      |                  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$189,044.00     |
| APPLICANT'S OPINION: | \$0.00           |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |
- 10) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2015-0059            |
| APPLICANT:           | DMC PROPERTIES LLC   |
| PARCEL NO.:          | 4000 024             |
| PARCEL ADDRESS:      | 0209 MISSISSIPPI ST, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$6,268,890.00       |
| APPLICANT'S OPINION: | \$4,500,000.00       |
| TAXABLE YEAR:        | 2015                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 11) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2015-0068            |
| APPLICANT:           | CISNE, JR., KENNETH  |
| PARCEL NO.:          | 4807 017             |
| PARCEL ADDRESS:      | 1229V UNDERWOOD AVE, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$369,543.00         |
| APPLICANT'S OPINION: | \$125,000.00         |
| TAXABLE YEAR:        | 2015                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | POSTPONED            |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0080  
APPLICANT: SHAYN, ILYA  
PARCEL NO.: 1796 004  
PARCEL ADDRESS: 1325 - 1327 41ST AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,300,000.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0088  
APPLICANT: 1043 VALENCIA ST, LLC  
PARCEL NO.: 3616 070  
PARCEL ADDRESS: 1043 VALENCIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,119,978.00  
APPLICANT'S OPINION: \$540,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0089  
APPLICANT: AISH, DONNIE  
PARCEL NO.: 5615 036  
PARCEL ADDRESS: 32870 MISSION ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$841,483.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求 請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, November 10, 2015, at 9:30 a.m.

Present: Mervin Conlan, John Lee and Yosef Tahbazof

Quorum present

Chairperson: John Lee, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2015 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0019	Eugenia Wood	Submitted
2015-0080	Ilya Shayn	Submitted

At the hour of 10:24 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 10:32 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0019	Eugenia Wood	A. V. Lowered (Board)
2015-0080	Ilya Shayn	Denied

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1114	Parnassus Heights Medical CE	Withdrawn
2014-2671	Robert Noelke	Postponed
2015-0017	Alice E Barth Revoc Trust	Postponed
2015-0018	Kenley Wong	Postponed
2015-0020	George Gartner Group Trust	Postponed
2015-0028	The GEO Group, Inc.	Withdrawn
2015-0045	Korene Tom	Withdrawn
2015-0059	DMC Properties LLC	Withdrawn
2015-0068	Kenneth Cisne, Jr	Postponed
2015-0088	1043 Valencia St, LLC	Postponed
2015-0089	Donnie Aish	Postponed

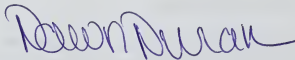
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There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Monday, November 16, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Monday, November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 408, City Hall  
Tuesday, November 10, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1267  
APPLICANT: UNG, PHUC SIENG  
PARCEL NO.: 5925 028  
PARCEL ADDRESS: 0115 GIRARD ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$786,861.00  
APPLICANT'S OPINION: \$520,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2545  
APPLICANT: WU, XIAOQI  
PARCEL NO.: 5341 024  
PARCEL ADDRESS: 1519 REVERE AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$273,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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- 4) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2015-0103               |
| APPLICANT:           | GATTEAU, JAMES          |
| PARCEL NO.:          | 5337 042                |
| PARCEL ADDRESS:      | 1578 - 1580 NEWHALL ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,031,564.00          |
| APPLICANT'S OPINION: | \$930,000.00            |
| TAXABLE YEAR:        | 2015                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
| STATUS:              | WITHDRAWN               |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0116        |
| APPLICANT:           | TP PHAM, LLC     |
| PARCEL NO.:          | 1459 003C        |
| PARCEL ADDRESS:      | 0463 27TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,024,319.00   |
| APPLICANT'S OPINION: | \$500,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |
- 6) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2015-0177         |
| APPLICANT:           | NEYMARK, YEVGENIY |
| PARCEL NO.:          | 2185 012          |
| PARCEL ADDRESS:      | 2159 32ND AVE,    |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$887,236.00      |
| APPLICANT'S OPINION: | \$773,776.00      |
| TAXABLE YEAR:        | 2015              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | WITHDRAWN         |
- 7) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2015-0726         |
| APPLICANT:           | 2712 BROADWAY LLC |
| PARCEL NO.:          | 0959 008          |
| PARCEL ADDRESS:      | 2712 BROADWAY,    |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$6,850,313.00    |
| APPLICANT'S OPINION: | \$5,982,941.00    |
| TAXABLE YEAR:        | 2015              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | WITHDRAWN         |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0727
APPLICANT:	ZUCHERMAN, JAMES
PARCEL NO.:	1302 007
PARCEL ADDRESS:	0044 25TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,481,284.00
APPLICANT'S OPINION:	\$4,800,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2015-7024
APPLICANT:	LIU, YONG DA
PARCEL NO.:	6472 033
PARCEL ADDRESS:	5853 MISSION ST, #3
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$387,000.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2015-7026
APPLICANT:	SIMPSON, THOMAS
PARCEL NO.:	6546 024
PARCEL ADDRESS:	0490 CLIPPER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,202,914.00
APPLICANT'S OPINION:	\$1,030,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2015-7027
APPLICANT:	SIMPSON, THOMAS
PARCEL NO.:	2936A011
PARCEL ADDRESS:	0069 ROCKAWAY AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,087,446.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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## **Lobbyist Registration and Reporting Requirements**

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**翻譯** 必須在會議前最少四十八小時提出要求      請電 (415) 554-7719

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**JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Tuesday, November 10, 2015, at 9:30 a.m.

Present: Kristine Nelson, James Reynolds and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1267	Phuc Sieng Ung	Submitted
2014-2545	Xiaoqi Wu	Submitted

At the hour of 10:37 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 10:49 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1267	Phuc Sieng Ung	A.V. Lowered (Board)
2014-2545	Xiaoqi Wu	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2015 assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-4027	Yong Da Liu	Denied; No-Show

The following listed applicants for change in the assessed valuation of property affecting the 2015 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0103	James Gatteau	Withdrawn
2015-0116	TP Pham, LLC	Withdrawn
2015-0177	Yevbeniy Neymark	Withdrawn
2015-0726	2712 Broadway LLC	Withdrawn
2015-0727	James Zucherman	Withdrawn
2015-7026	Thomas Simpson	Withdrawn
2015-7027	Thomas Simpson	Withdrawn

There being no further business, the Board, at the hour of 10:53 a.m., recessed to reconvene Monday, November 16, 2015, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first and last names being more prominent.

Dawn Duran  
Administrator

Approved by the Board on Monday, November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Tuesday, November 10, 2015**  
**1:30 PM**

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1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0015
APPLICANT:	ALL REAL PROPERTY, INC.
PARCEL NO.:	0598 009
PARCEL ADDRESS:	1900 VAN NESS AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$8,995,000.00
APPLICANT'S OPINION:	\$3,400,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0690
APPLICANT:	SOUL MAN LLC
PARCEL NO.:	0164 020
PARCEL ADDRESS:	0099 OSGOOD PL,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,497,395.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 4) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1270         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5810 020          |
| PARCEL ADDRESS:      | 0886 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$113,705.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 5) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1271         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5810 017          |
| PARCEL ADDRESS:      | 0868 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$113,705.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 6) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1272         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5810 021          |
| PARCEL ADDRESS:      | 0890 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$113,705.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1273         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5811 023          |
| PARCEL ADDRESS:      | 0893 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$117,969.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |

- 8) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1274         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5811 026          |
| PARCEL ADDRESS:      | 0877 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$128,684.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 9) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1275         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5811 027          |
| PARCEL ADDRESS:      | 0875 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$128,684.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 10) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2014-1276         |
| APPLICANT:           | FENG, WEI MING    |
| PARCEL NO.:          | 5811 028          |
| PARCEL ADDRESS:      | 0873 MOULTRIE ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$128,684.00      |
| APPLICANT'S OPINION: | \$80,000.00       |
| TAXABLE YEAR:        | 2014              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
- 11) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-2447        |
| APPLICANT:           | NAJDAWI, DEAN    |
| PARCEL NO.:          | 5924 024         |
| PARCEL ADDRESS:      | 1524 SILVER AVE, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$845,320.00     |
| APPLICANT'S OPINION: | \$606,767.00     |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |

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## **Lobbyist Registration and Reporting Requirements**

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\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, November 10, 2015, at 1:30 p.m.

Present: Diane Robinson, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2012 supplemental roll being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0015	All Real Property, Inc.	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0690	Soul Man, LLC	Withdrawn
2014-1270	Wei Ming Feng	Withdrawn
2014-1271	Wei Ming Feng	Withdrawn
2014-1272	Wei Ming Feng	Withdrawn
2014-1273	Wei Ming Feng	Withdrawn
2014-1274	Wei Ming Feng	Withdrawn
2014-1275	Wei Ming Feng	Withdrawn
2014-1276	Wei Ming Feng	Withdrawn
2014-2447	Dean Najdawi	Postponed

There being no further business, the Board, at the hour of 2:03 p.m., recessed to reconvene Thursday, November 12, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 12, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
THURSDAY, NOVEMBER 12, 2015  
9:15 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to consult and deliberate allegations of fraud made by the Assessor regarding the November 7, 2001 change in ownership for the below listed appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2013-3131
APPLICANT:	ALISON VANNOLAND
PARCEL NO.:	1843 007
PARCEL ADDRESS:	1445 10 <sup>th</sup> Avenue
TOPIC:	Base Year/Change in Ownership Legal Matter
CURRENT ASSESSMENT:	\$695,000.00
BOARD'S VALUATION:	\$625,000.00
TAXABLE YEAR:	2001
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, November 12, 2015, at 9:15 a.m.

Present: Jeffrey Morris, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City Attorney Manu Pradhan

82  
2  
11/12/15  
closed  
With no public present for comment, the Board went into closed session with legal counsel at 9:17 a.m. to consult and review the fraud charge allegation asserted by the Assessor in regards to the below list application.

At the hour of 11:15 a.m., the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3131	Alison VanNoland	Board concluded there was no fraud adequately asserted by the Assessor's office.

There being no further business, the Board, at the hour of 11:18 a.m., recessed to reconvene Friday, November 13, 2015, at 9:30 a.m.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Thursday, November 12, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4322  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 4347 010  
PARCEL ADDRESS: 1901 CESAR CHAVEZ ST,  
TOPIC: Request to reopen application  
CURRENT ASSESSMENT: \$24,771,179.00  
APPLICANT'S OPINION: \$5,800,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4323  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 4346 002  
PARCEL ADDRESS: 2000 MARIN ST,  
TOPIC: Request to reopen application  
CURRENT ASSESSMENT: \$3,678,263.00  
APPLICANT'S OPINION: \$650,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11-05-15 PLEASANT HAVEN

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Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2011-4324                     |
| APPLICANT:           | HEARST COMMUNICATIONS INC.    |
| PARCEL NO.:          | 4349 016                      |
| PARCEL ADDRESS:      |                               |
| TOPIC:               | Request to reopen application |
| CURRENT ASSESSMENT:  | \$2,453,716.00                |
| APPLICANT'S OPINION: | \$550,000.00                  |
| TAXABLE YEAR:        | 2011                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
- 5) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2013-0091                     |
| APPLICANT:           | FAY D. LEW LIVING TRUST       |
| PARCEL NO.:          | 1368 013                      |
| PARCEL ADDRESS:      | 0163 08TH AVE,                |
| TOPIC:               | Request to reopen application |
| CURRENT ASSESSMENT:  | \$1,050,000.00                |
| APPLICANT'S OPINION: | \$750,000.00                  |
| TAXABLE YEAR:        | 2008                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | SUPPLEMENTAL                  |
- 6) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2013-2508                     |
| APPLICANT:           | HEARST COMMUNICATIONS INC.    |
| PARCEL NO.:          | 0239 009                      |
| PARCEL ADDRESS:      | 0400 MONTGOMERY ST,           |
| TOPIC:               | Request to reopen application |
| CURRENT ASSESSMENT:  | \$31,219,679.00               |
| APPLICANT'S OPINION: | \$13,000,000.00               |
| TAXABLE YEAR:        | 2013                          |
| APPEAL TYPE:         | Both Real & Personal Prty     |
| ROLL TYPE:           | REGULAR                       |
- 7) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2013-2509                     |
| APPLICANT:           | HEARST COMMUNICATIONS INC.    |
| PARCEL NO.:          | 3777 045                      |
| PARCEL ADDRESS:      | 0598 BRANNAN ST,              |
| TOPIC:               | Request to reopen application |
| CURRENT ASSESSMENT:  | \$10,750,545.00               |
| APPLICANT'S OPINION: | \$2,100,000.00                |
| TAXABLE YEAR:        | 2013                          |
| APPEAL TYPE:         | Both Real & Personal Prty     |
| ROLL TYPE:           | REGULAR                       |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2510  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3725 097  
PARCEL ADDRESS: 0110 05TH ST,  
TOPIC: Request to reopen application  
CURRENT ASSESSMENT: \$13,873,480.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2511  
APPLICANT: HEARST COMMUNICATIONS INC.  
PARCEL NO.: 3725 093  
PARCEL ADDRESS: 0901 - 0933 MISSION ST,  
TOPIC: Request to reopen application  
CURRENT ASSESSMENT: \$35,070,465.00  
APPLICANT'S OPINION: \$9,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1355  
APPLICANT: HINES GLOBAL REIT 550 TERRY FRANCOIS  
PARCEL NO.: 8721 011  
PARCEL ADDRESS: 0550 TERRY A. FRANCOIS BL,  
TOPIC: Request to reopen application  
CURRENT ASSESSMENT: \$199,813,051.00  
APPLICANT'S OPINION: \$120,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2442  
APPLICANT: WESTERN LLC  
PARCEL NO.: 3760 002  
PARCEL ADDRESS:  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$1,013,000.00  
APPLICANT'S OPINION: \$38,443.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2443  
APPLICANT: WESTERN LLC  
PARCEL NO.: 3760 002  
PARCEL ADDRESS:  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$974,269.00  
APPLICANT'S OPINION: \$38,443.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2444  
APPLICANT: WESTERN LLC  
PARCEL NO.: 3760 002  
PARCEL ADDRESS:  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$993,755.00  
APPLICANT'S OPINION: \$38,443.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2445  
APPLICANT: WESTERN LLC  
PARCEL NO.: 3760 002  
PARCEL ADDRESS:  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$1,013,630.00  
APPLICANT'S OPINION: \$38,443.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2446  
APPLICANT: WESTERN LLC  
PARCEL NO.: 3760 002  
PARCEL ADDRESS:  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$1,058,709.00  
APPLICANT'S OPINION: \$38,443.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0081  
APPLICANT: BURNS, JOANNE  
PARCEL NO.: 0443A004  
PARCEL ADDRESS: 400 CERVANTES BLVD,  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$772,110.00  
APPLICANT'S OPINION: \$244,229.00  
TAXABLE YEAR: 2001  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0143  
APPLICANT: MATHEWS, LAWRENCE  
PARCEL NO.: 1163 044  
PARCEL ADDRESS: 400 ANNAPOLIS TER,  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$900,000.00  
APPLICANT'S OPINION: \$431,514.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0144  
APPLICANT: MATHEWS, LAWRENCE  
PARCEL NO.: 1163 044  
PARCEL ADDRESS: 400 ANNAPOLIS TER,  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$959,996.00  
APPLICANT'S OPINION: \$440,142.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0145  
APPLICANT: MATHEWS, LAWRENCE  
PARCEL NO.: 1163 044  
PARCEL ADDRESS: 400 ANNAPOLIS TER,  
TOPIC: Request to accept application as timely filed  
CURRENT ASSESSMENT: \$979,194.00  
APPLICANT'S OPINION: \$448,942.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

- 20) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2015-0146                                     |
| APPLICANT:           | MATHEWS, LAWRENCE                             |
| PARCEL NO.:          | 1163 044                                      |
| PARCEL ADDRESS:      | 400 ANNAPOLIS TER,                            |
| TOPIC:               | Request to accept application as timely filed |
| CURRENT ASSESSMENT:  | \$983,638.00                                  |
| APPLICANT'S OPINION: | \$505,898.00                                  |
| TAXABLE YEAR:        | 2014  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | ESCAPE  |
- 21) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2015-0358                                     |
| APPLICANT:           | LASKER, DAVID                                 |
| PARCEL NO.:          | 3731 171                                      |
| PARCEL ADDRESS:      | 1026 FOLSOM ST,                               |
| TOPIC:               | Request to accept application as timely filed |
| CURRENT ASSESSMENT:  | \$345,703.00                                  |
| APPLICANT'S OPINION: | \$152,352.00                                  |
| TAXABLE YEAR:        | 2013  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 22) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2015-0411                                     |
| APPLICANT:           | WENTWORTH, LEE                                |
| PARCEL NO.:          | 1803 001C                                     |
| PARCEL ADDRESS:      | 4737 IRVING ST,                               |
| TOPIC:               | Request to accept application as timely filed |
| CURRENT ASSESSMENT:  | \$412,914.00                                  |
| APPLICANT'S OPINION: | \$128,367.00                                  |
| TAXABLE YEAR:        | 2008  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 23) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2015-0880                                     |
| APPLICANT:           | OSWALD, MARGARET                              |
| PARCEL NO.:          | 0150 020                                      |
| PARCEL ADDRESS:      | 1059 VALLEJO ST,                              |
| TOPIC:               | Request to accept application as timely filed |
| CURRENT ASSESSMENT:  | \$4,905,002.00                                |
| APPLICANT'S OPINION: | \$4,000,000.00                                |
| TAXABLE YEAR:        | 2015  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | REGULAR                                       |



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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the administrative meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, November 12, 2015, at 9:30 a.m.

Present: Edward Campaña, Scott Spertzel and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present to address administrative issues regarding their application(s), the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4322	Hearst Communications, Inc.	Denied reinstating application
2011-4323	Hearst Communications, Inc.	Same as above
2011-4324	Hearst Communications, Inc.	Same as above
2013-0091	Fay D. Lew Living Trust	Denied reinstating application
2013-2508	Hearst Communications, Inc.	Approved reinstating application
2013-2509	Hearst Communications, Inc.	Same as above
2013-2510	Hearst Communications, Inc.	Same as above
2013-2511	Hearst Communications, Inc.	Same as above
2014-1355	Hines Global REIT 550 Terry Francois	Approved reinstating application
2014-2442	Western LLC	Accepted as timely filed; 2-1 vote with Member Campaña dissenting
2014-2443	Western LLC	Same as above
2014-2444	Western LLC	Same as above
2014-2445	Western LLC	Same as above
2014-2446	Western LLC	Same as above
2015-0143	Lawrence Mathews	Accepted as timely filed
2015-0144	Lawrence Mathews	Same as above
2015-0145	Lawrence Mathews	Same as above
2015-0146	Lawrence Mathews	Same as above
2015-0358	David Lasker	Accepted as timely filed
2015-0411	Lee Wentworth	Accepted as timely filed
2015-0880	Margaret Oswald	Accepted as timely filed

The following listed applicant for change in the assessed valuation of property affecting the 2001 supplemental roll year of the assessment roll having not been present as to address administrative issues as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0081	Joanne Burns	Denied; No-Show

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There being no further business, the Board, at the hour of 11:35 p.m., recessed to reconvene Friday, November 13, 2015, at 9:30 a.m.

A handwritten signature in cursive script that reads "Dawn Duran". The signature is written in dark ink and is positioned above the printed name and title.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on November 30, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board I Hearing**  
**Room 406, City Hall**  
**Friday, November 13, 2015**  
**9:30 AM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4969
APPLICANT:	BAUM, TERESA
PARCEL NO.:	2767 019
PARCEL ADDRESS:	0545 - 0547 DOUGLASS ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$650,679.00
APPLICANT'S OPINION:	\$191,496.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4973
APPLICANT:	KRAMER FAMILY TRUST
PARCEL NO.:	3766 251
PARCEL ADDRESS:	0400 BEALE ST, #2407
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,147,599.00
APPLICANT'S OPINION:	\$970,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4980  
APPLICANT: JAJA-REIERSTAD, PETRONELLA  
PARCEL NO.: 1268 044  
PARCEL ADDRESS: 3450 - 3470 FREDERICK ST,  
TOPIC: Base Year/Change in Ownership-Legal Issue  
CURRENT ASSESSMENT: \$483,660.00  
APPLICANT'S OPINION: \$125,572.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4981  
APPLICANT: ZHU, XING XIANG  
PARCEL NO.: 6165 049  
PARCEL ADDRESS: 0075 DELTA ST,  
TOPIC: Base Year/Change in Ownership-Legal Issue  
CURRENT ASSESSMENT: \$713,931.00  
APPLICANT'S OPINION: \$515,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4992  
APPLICANT: YEE, SHUBERT  
PARCEL NO.: 0548 026  
PARCEL ADDRESS: 2221 LARKIN ST,  
TOPIC: Base Year/Change in Ownership-Legal Issue  
CURRENT ASSESSMENT: \$4,294,530.00  
APPLICANT'S OPINION: \$3,672,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

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**JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, November 13, 2015 at 9:30 a.m.

Present: Jeff Morris, Scott Spertzel and Joseph Tham

Quorum present

Chairperson: Jeff Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2010 supplemental roll being present for legal issues regarding a change in ownership, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4973	Kramer Family Trust	Board ruled in favor of Applicant; supplemental assessment to be cancelled.

The following listed applicant for change in the assessed valuation of property affecting the 2011 supplemental roll year having not been present for legal hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4992	Shubert Yee	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for legal hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-4969	Teresa Baum	Postponed
2013-4980	Petronella Jaia-Reierstad	Postponed
2013-4981	Xing Xiang Zhu	Withdrawn



There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Monday, November 16, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on November 16, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Monday, November 16, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0119
APPLICANT:	ONG, EDWARD
PARCEL NO.:	2847 084
PARCEL ADDRESS:	0140 PORTOLA DR,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,945,828.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0132
APPLICANT:	QUAN, WILLIAM
PARCEL NO.:	1435 013B
PARCEL ADDRESS:	3900 GEARY BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,950,058.00
APPLICANT'S OPINION:	\$2,300,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0171        |
| APPLICANT:           | BERGER, ALEC     |
| PARCEL NO.:          | 1069 005         |
| PARCEL ADDRESS:      | 0023 WOOD ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$951,310.00     |
| APPLICANT'S OPINION: | \$550,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0191        |
| APPLICANT:           | HUA, ANDY        |
| PARCEL NO.:          | 2353 014         |
| PARCEL ADDRESS:      | 1444 TARAVAL ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,933,549.00   |
| APPLICANT'S OPINION: | \$1,450,437.00   |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POSTPONED        |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0192        |
| APPLICANT:           | HUE, BENSON      |
| PARCEL NO.:          | 2026 021         |
| PARCEL ADDRESS:      | 1600 NORIEGA ST, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,748,659.00   |
| APPLICANT'S OPINION: | \$1,350,000.00   |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POSTPONED        |
- 7) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2015-0206            |
| APPLICANT:           | LEGACY 972 LLC       |
| PARCEL NO.:          | 3752 394             |
| PARCEL ADDRESS:      | 0821 FOLSOM ST, #101 |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$1,591,890.00       |
| APPLICANT'S OPINION: | \$1,250,000.00       |
| TAXABLE YEAR:        | 2015                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | POSTPONED            |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0207  
APPLICANT: TAN TRUST  
PARCEL NO.: 1781 046  
PARCEL ADDRESS: 2533 - 2537 IRVING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,887,529.00  
APPLICANT'S OPINION: \$1,250,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0208  
APPLICANT: TOY REAL ESTATE INVESTMENT CO. II LLC  
PARCEL NO.: 1411 010  
PARCEL ADDRESS: 2118 - 2120 CLEMENT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,566,611.00  
APPLICANT'S OPINION: \$2,751,140.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0262  
APPLICANT: 1675 JERROLD AVE LLC  
PARCEL NO.: 5279 033  
PARCEL ADDRESS: 1675 JERROLD AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,854,400.00  
APPLICANT'S OPINION: \$1,377,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0269  
APPLICANT: MENDEZ, ROBERT  
PARCEL NO.: 5279 037  
PARCEL ADDRESS: 1655 JERROLD AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,286,609.00  
APPLICANT'S OPINION: \$888,146.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0284  
APPLICANT: BAYLIN FAMILY, LP  
PARCEL NO.: 3558 070  
PARCEL ADDRESS: 2035 15TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,599,392.00  
APPLICANT'S OPINION: \$960,386.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0288  
APPLICANT: MOORE, CHARLOTTE  
PARCEL NO.: 1593 035  
PARCEL ADDRESS: 0680 48TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,672,155.00  
APPLICANT'S OPINION: \$1,003,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0293  
APPLICANT: LU, LEE MEI TRUST  
PARCEL NO.: 1455 034  
PARCEL ADDRESS: 2239 CLEMENT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,342,783.00  
APPLICANT'S OPINION: \$806,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0294  
APPLICANT: LU, LEE MEI TRUST  
PARCEL NO.: 2406 031C  
PARCEL ADDRESS: 0937 - 0949 TARAVAL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$777,882.00  
APPLICANT'S OPINION: \$467,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN



16) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0300  
APPLICANT: NAZ AUTO SERVICES, INC.  
PARCEL NO.: 2623 006  
PARCEL ADDRESS: 0376 CASTRO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,372,954.00  
APPLICANT'S OPINION: \$1,424,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0364  
APPLICANT: LEVINSON FAMILY REVOC TRUST  
PARCEL NO.: 3555 015  
PARCEL ADDRESS: 3116 16TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,664,238.00  
APPLICANT'S OPINION: \$1,598,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0365  
APPLICANT: LEVINSON FAMILY REVOC TRUST  
PARCEL NO.: 3570 046  
PARCEL ADDRESS: 0135 CAPP ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,341,740.00  
APPLICANT'S OPINION: \$1,404,720.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, November 16, 2015, at 9:40 a.m.

Present: Mervin Conlan and Yosef Tahbazof

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Quorum present

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Chairperson: Yosef Tahbazof, Presiding

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The following listed applicants for change in the assessed valuation of property affecting the 2015 Assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0171	Alec Berger	Submitted
2015-0262	1675 Jerrold Ave LLC	Postpone at Hearing

At the hour of 10:36 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:40 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0171	Alec Berger	A. V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2015 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0364	Levinson Family Revoc Trust	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0119	Edward Ong	Postponed
2015-0132	William Quan	Postponed
2015-0191	Andy Hua	Postponed
2015-0192	Benson Hue	Withdrawn
2015-0206	Legacy 972 LLC	Postponed
2015-0207	Tan Trust	Postponed

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2015-0208	Toy Real Estate Investment Co.	Withdrawn
2015-0269	Robert Mendez	Withdrawn
2015-0284	Baylin Family, LP	Withdrawn
2015-0288	Charlotte Moore	Withdrawn
2015-0293	Lu, Lee Mei Trust	Withdrawn
2015-0294	Lu, Lee Mei Trust	Withdrawn
2015-0300	Naz Auto Services, Inc	Withdrawn
2015-0365	Levinson Family Revoc Trust	Withdrawn

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Wednesday, November 18, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, November 18, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 3 Hearing

Room 408, City Hall

Monday, November 16, 2015

9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0213
APPLICANT:	TARGET VELOCITY
PARCEL NO.:	4093 129
PARCEL ADDRESS:	937 VERMONT ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,300,000.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0214
APPLICANT:	TARGET VELOCITY
PARCEL NO.:	4093 129
PARCEL ADDRESS:	937 VERMONT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,325,974.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2015-0217              |
| APPLICANT:           | BELLEVUE TRUST         |
| PARCEL NO.:          | 0963 020               |
| PARCEL ADDRESS:      | 2900 PACIFIC AVE, #301 |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$3,300,000.00         |
| APPLICANT'S OPINION: | \$2,500,000.00         |
| TAXABLE YEAR:        | 2015                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 5) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2015-0225          |
| APPLICANT:           | DEVELED EGG LLC    |
| PARCEL NO.:          | 1307 001N          |
| PARCEL ADDRESS:      | 0230 SEACLIFF AVE, |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$15,300,822.00    |
| APPLICANT'S OPINION: | \$12,000,000.00    |
| TAXABLE YEAR:        | 2015               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0233        |
| APPLICANT:           | SUMAYLO, ALDOUS  |
| PARCEL NO.:          | 2041 041         |
| PARCEL ADDRESS:      | 0225 MORAGA ST,  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$872,659.00     |
| APPLICANT'S OPINION: | \$835,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0261        |
| APPLICANT:           | BRADLEY, BARBARA |
| PARCEL NO.:          | 5688 031         |
| PARCEL ADDRESS:      | 0045 PUTNAM ST,  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$780,332.00     |
| APPLICANT'S OPINION: | \$590,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0276
APPLICANT:	IANN, ADRIANNE
PARCEL NO.:	0988 005
PARCEL ADDRESS:	3700 WASHINGTON ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$17,500,000.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0277
APPLICANT:	IANN, ADRIANNE
PARCEL NO.:	0988 005
PARCEL ADDRESS:	3700 WASHINGTON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,930,687.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0279
APPLICANT:	ATIENZA, ALICIA
PARCEL NO.:	3211 040
PARCEL ADDRESS:	0286 - 0288 OCEAN AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,150,000.00
APPLICANT'S OPINION:	\$691,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0283
APPLICANT:	ATIENZA, ALICIA
PARCEL NO.:	3100 001
PARCEL ADDRESS:	0136 SAINT FRANCIS BLVD,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,410,179.00
APPLICANT'S OPINION:	\$1,446,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

## **Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

## **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

## **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Monday, November 16, 2015, at 9:30 a.m.

Present: Kristen Nelson, James Reynolds and Shawn Ridgell

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2015 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0217	Bellevue Trust	Submitted
2015-0233	Aldous Sumaylo	Withdrawn at Hearing

At the hour of 10:22 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted application. The Board reconvened in open session at 10:25 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0217	Bellevue Trust	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting the 2015 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0213	Target Velocity	Postponed
2015-0214	Target Velocity	Postponed
2015-0225	Develed Egg LLC	Withdrawn
2015-0261	Barbara Bradley	Withdrawn
2015-0276	Adrianne Iann	Postponed
2015-0277	Adrianne Iann	Postponed
2015-0279	Alicia Atienza	Withdrawn
2015-0283	Alicia Atienza	Withdrawn

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, December 7, 2015, at 1:30 p.m.

Daniel Suguitan  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Wednesday, December 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Admin Hearing  
Room 406, City Hall  
Monday, November 16, 2015  
1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3075  
APPLICANT: WESTINGHOUSE BROADCASTING CO, INC  
PARCEL NO.: 0142 001  
PARCEL ADDRESS: 0815 BATTERY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$37,532,339.00  
APPLICANT'S OPINION: \$21,263,729.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2871  
APPLICANT: WESTINGHOUSE BROADCASTING CO, INC  
PARCEL NO.: 0142 001  
PARCEL ADDRESS: 0815 BATTERY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$39,487,751.00  
APPLICANT'S OPINION: \$22,045,704.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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- 4) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2014-0852                  |
| APPLICANT:           | TENTH & MARKET, LLC        |
| PARCEL NO.:          | 3507 041                   |
| PARCEL ADDRESS:      | 1401 - 1401 MARKET STREET, |
| TOPIC:               | Pre-Hearing Conference     |
| CURRENT ASSESSMENT:  | \$170,699,719.00           |
| APPLICANT'S OPINION: | \$55,316,412.00            |
| TAXABLE YEAR:        | 2014                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |
| STATUS:              | WITHDRAWN                  |
- 5) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-0853              |
| APPLICANT:           | BIGA VENICE LLC        |
| PARCEL NO.:          | 0738 045               |
| PARCEL ADDRESS:      | 0851 VAN NESS AVE, #1  |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$768,472.00           |
| APPLICANT'S OPINION: | \$230,000.00           |
| TAXABLE YEAR:        | 2014                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | POSTPONED              |
- 6) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-0854              |
| APPLICANT:           | BIGA VENICE LLC        |
| PARCEL NO.:          | 0738 046               |
| PARCEL ADDRESS:      | 0851 VAN NESS AVE, #2  |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$614,778.00           |
| APPLICANT'S OPINION: | \$184,000.00           |
| TAXABLE YEAR:        | 2014                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | POSTPONED              |
- 7) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2014-0857                   |
| APPLICANT:           | FREMONT 325 DEVELOPMENT LLC |
| PARCEL NO.:          | 3747 012                    |
| PARCEL ADDRESS:      | 325 FREMONT ST,             |
| TOPIC:               | Pre-Hearing Conference      |
| CURRENT ASSESSMENT:  | \$11,738,889.00             |
| APPLICANT'S OPINION: | \$3,522,000.00              |
| TAXABLE YEAR:        | 2014                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
| STATUS:              | WITHDRAWN                   |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0858  
APPLICANT: FREMONT 325 DEVELOPMENT LLC  
PARCEL NO.: 3747 013  
PARCEL ADDRESS: 321 - 323 FREMONT ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,243,523.00  
APPLICANT'S OPINION: \$373,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0859  
APPLICANT: FREMONT 325 DEVELOPMENT LLC  
PARCEL NO.: 3747 014  
PARCEL ADDRESS: V,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,487,046.00  
APPLICANT'S OPINION: \$746,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0973  
APPLICANT: WESTINGHOUSE BROADCASTING CO, INC  
PARCEL NO.: 0142 001  
PARCEL ADDRESS: 0815 BATTERY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$38,677,586.00  
APPLICANT'S OPINION: \$22,045,704.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1329  
APPLICANT: 152 GEARY STREET LLC  
PARCEL NO.: 0309 008  
PARCEL ADDRESS: 0152 GEARY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$11,257,253.00  
APPLICANT'S OPINION: \$8,442,940.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1330  
APPLICANT: THOR 760 M LLC  
PARCEL NO.: 0328 001  
PARCEL ADDRESS: 0760 MARKET ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$136,564,684.00  
APPLICANT'S OPINION: \$102,423,514.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1332  
APPLICANT: ONE STOCKTON REALTY LLC  
PARCEL NO.: 0327 025  
PARCEL ADDRESS: 1800 ELLIS ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$38,502,783.00  
APPLICANT'S OPINION: \$28,877,088.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1335  
APPLICANT: FEDERAL DEPOSIT INSURANCE CORPORATION  
PARCEL NO.: 3708 097  
PARCEL ADDRESS: 0025 JESSIE ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$46,336,309.00  
APPLICANT'S OPINION: \$27,801,785.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1336  
APPLICANT: CAPSTAR SAN FRANCISCO COMPANY  
PARCEL NO.: 0020 001  
PARCEL ADDRESS: 0211 BEACH ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$113,635,654.00  
APPLICANT'S OPINION: \$75,339,848.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1337  
APPLICANT: RP/KINETIC PARC 55 OWNER LLC  
PARCEL NO.: 0330 026  
PARCEL ADDRESS: 0055 CYRIL MAGNIN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$183,117,147.00  
APPLICANT'S OPINION: \$122,735,073.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1363  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 004  
PARCEL ADDRESS: 0068 - 0082 POST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$16,631,088.00  
APPLICANT'S OPINION: \$5,186,345.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1364  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 005  
PARCEL ADDRESS: 0098 POST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,636,094.00  
APPLICANT'S OPINION: \$791,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1365  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 006  
PARCEL ADDRESS: 0110 KEARNY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,686,410.00  
APPLICANT'S OPINION: \$1,406,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1366  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 007  
PARCEL ADDRESS: 0116 KEARNY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,343,193.00  
APPLICANT'S OPINION: \$703,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1367  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 008  
PARCEL ADDRESS: 0120 - 0130 KEARNY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$7,025,708.00  
APPLICANT'S OPINION: \$2,108,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1368  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 014  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$7,420,154.00  
APPLICANT'S OPINION: \$2,226,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1369  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 015  
PARCEL ADDRESS: 0165 SUTTER ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$389,025,239.00  
APPLICANT'S OPINION: \$116,696,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF



24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1370  
APPLICANT: POST-MONTGOMERY ASSOCIATES  
PARCEL NO.: 0292 016  
PARCEL ADDRESS: 0165 SUTTER,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$13,196,169.00  
APPLICANT'S OPINION: \$3,959,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PCONF

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1371  
APPLICANT: WARWICK CALIFORNIA CORP.  
PARCEL NO.: 0306 011  
PARCEL ADDRESS: 0484 - 0486 GEARY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$3,570,333.00  
APPLICANT'S OPINION: \$1,071,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1372  
APPLICANT: WARWICK CALIFORNIA CORP.  
PARCEL NO.: 0306 012  
PARCEL ADDRESS: 0490 - 0498 GEARY ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$9,239,423.00  
APPLICANT'S OPINION: \$2,771,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Both Real & Personal Prty  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1377  
APPLICANT: 455 MARKET STREET INVESTORS LLC  
PARCEL NO.: 3709 011  
PARCEL ADDRESS: 0021 - 0029 01ST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$120,383,867.00  
APPLICANT'S OPINION: \$60,191,934.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1378  
APPLICANT: LEGACY 455 MARKET STREET LP  
PARCEL NO.: 3709 012  
PARCEL ADDRESS: 0455 MARKET ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$51,778,664.00  
APPLICANT'S OPINION: \$26,074,912.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1536  
APPLICANT: GATES KINGSLEY & GATES INC.  
PARCEL NO.: 0130 039  
PARCEL ADDRESS: 0649 - 0651 GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,107,498.00  
APPLICANT'S OPINION: \$3,356,673.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1537  
APPLICANT: GATES KINGSLEY & GATES INC.  
PARCEL NO.: 0130 034  
PARCEL ADDRESS: 0653 - 0655 GREEN ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,241,352.00  
APPLICANT'S OPINION: \$931,700.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1577  
APPLICANT: 7-ELEVEN, INC.  
PARCEL NO.: 7156 001  
PARCEL ADDRESS: 3080 SAN JOSE AVE,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,384,788.00  
APPLICANT'S OPINION: \$919,258.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 32) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2325              |
| APPLICANT:           | HUDSON 901 MARKET LLC  |
| PARCEL NO.:          | 3704 001               |
| PARCEL ADDRESS:      | 0901 - 0919 MARKET ST, |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$88,220,000.00        |
| APPLICANT'S OPINION: | \$83,000,000.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | SUPPLEMENTAL           |
- 33) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2326              |
| APPLICANT:           | HUDSON 901 MARKET LLC  |
| PARCEL NO.:          | 3704 062               |
| PARCEL ADDRESS:      | 0422 STEVENSON ST,     |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$7,780,000.00         |
| APPLICANT'S OPINION: | \$7,000,000.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | SUPPLEMENTAL           |
- 34) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2327              |
| APPLICANT:           | HUDSON 901 MARKET LLC  |
| PARCEL NO.:          | 3704 001               |
| PARCEL ADDRESS:      | 0901 - 0919 MARKET ST, |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$89,984,400.00        |
| APPLICANT'S OPINION: | \$83,000,000.00        |
| TAXABLE YEAR:        | 2013                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 35) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2328              |
| APPLICANT:           | HUDSON 901 MARKET LLC  |
| PARCEL NO.:          | 3704 062               |
| PARCEL ADDRESS:      | 0422 STEVENSON ST,     |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$7,935,600.00         |
| APPLICANT'S OPINION: | \$7,000,000.00         |
| TAXABLE YEAR:        | 2013                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |

36) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2374  
APPLICANT: HUDSON 625 SECOND, LLC  
PARCEL NO.: 3789 007  
PARCEL ADDRESS: 0625 02ND ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$64,660,000.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2422  
APPLICANT: ICHI NUTS, LLC  
PARCEL NO.: 0161 037  
PARCEL ADDRESS: 3 - 7 STARK ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,908,625.00  
APPLICANT'S OPINION: \$892,244.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2560  
APPLICANT: 250 POST STREET LP  
PARCEL NO.: 0294 009  
PARCEL ADDRESS: 246 - 268 POST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$21,829,621.00  
APPLICANT'S OPINION: \$19,806,255.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

39) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2561  
APPLICANT: 250 POST STREET LP  
PARCEL NO.: 0294 009  
PARCEL ADDRESS: 246 - 268 POST ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$27,850,741.00  
APPLICANT'S OPINION: \$23,463,029.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 40) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2562              |
| APPLICANT:           | 250 POST STREET LP     |
| PARCEL NO.:          | 0294 009               |
| PARCEL ADDRESS:      | 246 - 268 POST ST,     |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$28,232,743.00        |
| APPLICANT'S OPINION: | \$23,932,289.00        |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 41) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2563              |
| APPLICANT:           | 250 POST STREET LP     |
| PARCEL NO.:          | 0294 009               |
| PARCEL ADDRESS:      | 246 - 268 POST ST,     |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$28,797,381.00        |
| APPLICANT'S OPINION: | \$23,932,289.00        |
| TAXABLE YEAR:        | 2013                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 42) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2014-2564              |
| APPLICANT:           | 250 POST STREET LP     |
| PARCEL NO.:          | 0294 009               |
| PARCEL ADDRESS:      | 246 - 268 POST ST,     |
| TOPIC:               | Pre-Hearing Conference |
| CURRENT ASSESSMENT:  | \$28,915,462.00        |
| APPLICANT'S OPINION: | \$24,040,942.00        |
| TAXABLE YEAR:        | 2014                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | ESCAPE                 |
- 43) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2014-2642                     |
| APPLICANT:           | GRACE INTERNATIONAL CONSORTIA |
| PARCEL NO.:          | 0254 024                      |
| PARCEL ADDRESS:      | 1075 CALIFORNIA ST,           |
| TOPIC:               | Pre-Hearing Conference        |
| CURRENT ASSESSMENT:  | \$42,099,000.00               |
| APPLICANT'S OPINION: | \$26,000,000.00               |
| TAXABLE YEAR:        | 2011                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | SUPPLEMENTAL                  |

44) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2643  
APPLICANT: GRACE INTERNATIONAL CONSORTIA  
PARCEL NO.: 0254 024  
PARCEL ADDRESS: 1075 CALIFORNIA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$42,099,000.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

45) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2644  
APPLICANT: GRACE INTERNATIONAL CONSORTIA  
PARCEL NO.: 0254 024  
PARCEL ADDRESS: 1075 CALIFORNIA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$42,940,980.00  
APPLICANT'S OPINION: \$20,400,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

46) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2645  
APPLICANT: GRACE INTERNATIONAL CONSORTIA  
PARCEL NO.: 0254 024  
PARCEL ADDRESS: 1075 CALIFORNIA ST,  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$43,135,932.00  
APPLICANT'S OPINION: \$20,492,616.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

#### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Pre-Hearing Conference meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 16, 2015 at 1:32 p.m.

Present: Jeffrey Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for this pre-hearing conference requested by the Assessor regarding Assessor's request for information made pursuant to Revenue & Taxation Code §441, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1536	Gates, Kingsley & Gates, Inc.	Approved Assessor's withdrawal from prehearing conference at hearing
2014-1537	Gates, Kingsley & Gates, Inc.	Same as above
2014-2422	Ichi Nuts, LLC	Approved Applicant's request to postpone prehearing conference at hearing

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for this pre-hearing conference as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3075	Westinghouse Broadcasting	Withdrawn
2013-2871	Westinghouse Broadcasting	Withdrawn
2014-0852	Tenth & Market, LLC	Withdrawn
2014-0853	Biga Venice, LLC	Postponed
2014-0854	Biga Venice, LLC	Postponed
2014-0857	Fremont 325 Development LLC	Withdrawn
2014-0858	Fremont 325 Development LLC	Withdrawn
2014-0859	Fremont 325 Development LLC	Withdrawn
2014-0973	Westinghouse Broadcasting	Withdrawn
2014-1329	152 Geary Street LLC	Postponed
2014-1330	Thor 760 M LLC	Postponed
2014-1332	One Stockton Realty LLC	Postponed
2014-1335	Federal Deposit Insurance Corp	Postponed
2014-1336	Capstar San Francisco Company	Postponed
2014-1337	RP/Kinetic Parc 55 Owner LLC	Postponed
2014-1363	Post-Montgomery Associates	Assessor received information requested
2014-1364	Post-Montgomery Associates	Same as above
2014-1365	Post-Montgomery Associates	Same as above
2014-1366	Post-Montgomery Associates	Same as above

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<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (continued)</u>
2014-1367	Post-Montgomery Associates	Assessor received information requested
2014-1368	Post-Montgomery Associates	Same as above
2014-1369	Post-Montgomery Associates	Same as above
2014-1370	Post-Montgomery Associates	Same as above
2014-1371	Warwick California Corp.	Postponed
2014-1372	Warwick California Corp.	Postponed
2014-1377	455 Market Street Investors	Postponed
2014-1378	Legacy 455 Market Street LP	Postponed
2014-1577	7-Eleven, Inc.	Postponed
2014-2325	Hudson 901 Market LLC	Assessor received information requested
2014-2326	Hudson 901 Market LLC	Same as above
2014-2327	Hudson 901 Market LLC	Same as above
2014-2328	Hudson 901 Market LLC	Same as above
2014-2374	Hudson 625 Second LLC	Assessor received information requested
2014-2560	250 Post Street LP	Assessor received information requested
2014-2561	250 Post Street LP	Same as above
2014-2562	250 Post Street LP	Same as above
2014-2563	250 Post Street LP	Same as above
2014-2564	250 Post Street LP	Same as above
2014-2642	Grace International Consortium	Assessor received information requested
2014-2643	Grace International Consortium	Same as above
2014-2644	Grace International Consortium	Same as above
2014-2645	Grace International Consortium	Same as above

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene, Wednesday, November 18, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on December 1, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Tuesday, November 17, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3987
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 092
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$5,400,000.00
APPLICANT'S OPINION:	\$3,323,966.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3988
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 093
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,230,000.00
APPLICANT'S OPINION:	\$757,126.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3989  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 094  
PARCEL ADDRESS: 0388 BEALE ST, #509  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,075,000.00  
APPLICANT'S OPINION: \$661,715.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3990  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 095  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$870,000.00  
APPLICANT'S OPINION: \$535,528.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3991  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 096  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$655,000.00  
APPLICANT'S OPINION: \$403,185.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3992  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 097  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$307,775.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3993
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 098
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$460,000.00
APPLICANT'S OPINION:	\$283,153.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3994
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 099
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$350,000.00
APPLICANT'S OPINION:	\$215,442.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3995
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 100
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$630,000.00
APPLICANT'S OPINION:	\$387,796.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3996
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 101
PARCEL ADDRESS:	0388 BEALE ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$440,000.00
APPLICANT'S OPINION:	\$270,842.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3997  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 102  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$495,000.00  
APPLICANT'S OPINION: \$304,697.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3998  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 103  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$440,000.00  
APPLICANT'S OPINION: \$270,842.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3999  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 104  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4000  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 105  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$440,000.00  
APPLICANT'S OPINION: \$393,952.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

- 16) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-4001                                     |
| APPLICANT:           | UDR TOWERS BY THE BAY, I.L.C                  |
| PARCEL NO.:          | 3747 106                                      |
| PARCEL ADDRESS:      | 0388 BEALE ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$375,000.00                                  |
| APPLICANT'S OPINION: | \$230,831.00                                  |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 17) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-4002                                     |
| APPLICANT:           | UDR TOWERS BY THE BAY, LLC                    |
| PARCEL NO.:          | 3747 107                                      |
| PARCEL ADDRESS:      | 0388 BEALE ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$550,000.00                                  |
| APPLICANT'S OPINION: | \$338,552.00                                  |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 18) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-4003                                     |
| APPLICANT:           | UDR TOWERS BY THE BAY, LLC                    |
| PARCEL NO.:          | 3747 108                                      |
| PARCEL ADDRESS:      | 0388 BEALE ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$440,000.00                                  |
| APPLICANT'S OPINION: | \$270,842.00                                  |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 19) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2013-4004                                     |
| APPLICANT:           | UDR TOWERS BY THE BAY, LLC                    |
| PARCEL NO.:          | 3747 109                                      |
| PARCEL ADDRESS:      | 0388 BEALE ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$495,000.00                                  |
| APPLICANT'S OPINION: | \$304,697.00                                  |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

20) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4005  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 110  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4006  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 111  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$605,000.00  
APPLICANT'S OPINION: \$372,407.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4007  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 112  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$350,000.00  
APPLICANT'S OPINION: \$215,442.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4008  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 113  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4009  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 114  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$475,000.00  
APPLICANT'S OPINION: \$292,386.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4010  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 115  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$350,000.00  
APPLICANT'S OPINION: \$215,442.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4011  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 116  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$665,000.00  
APPLICANT'S OPINION: \$409,340.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4012  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 117  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$440,000.00  
APPLICANT'S OPINION: \$270,842.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

28) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4013  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 118  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$495,000.00  
APPLICANT'S OPINION: \$304,697.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4014  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 119  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4015  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 120  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$580,000.00  
APPLICANT'S OPINION: \$357,019.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4016  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 121  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$670,000.00  
APPLICANT'S OPINION: \$412,418.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

32) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4017  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 122  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$375,000.00  
APPLICANT'S OPINION: \$230,833.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4018  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 123  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4019  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 124  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$440,000.00  
APPLICANT'S OPINION: \$270,842.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4020  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 125  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$495,000.00  
APPLICANT'S OPINION: \$304,697.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

36) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4021  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 126  
PARCEL ADDRESS: 0388 BEALE ST, #713  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4022  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 127  
PARCEL ADDRESS: 0388 BEALE ST, #714  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$635,000.00  
APPLICANT'S OPINION: \$390,874.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4023  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 128  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$350,000.00  
APPLICANT'S OPINION: \$215,442.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

39) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4024  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 129  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

40) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4025  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 130  
PARCEL ADDRESS: 0388 BEALE ST, #801  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$307,775.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

41) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4026  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 131  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$720,000.00  
APPLICANT'S OPINION: \$443,195.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

42) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4027  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 132  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$700,000.00  
APPLICANT'S OPINION: \$430,884.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

43) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4028  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 133  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$465,000.00  
APPLICANT'S OPINION: \$286,230.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

44) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4029  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 134  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$520,000.00  
APPLICANT'S OPINION: \$320,086.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

45) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4030  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 135  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

46) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4031  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 136  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$580,000.00  
APPLICANT'S OPINION: \$357,019.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

47) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4032  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 137  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$705,000.00  
APPLICANT'S OPINION: \$433,962.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

48) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4033  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 138  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$375,000.00  
APPLICANT'S OPINION: \$230,831.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

49) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4034  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 139  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$580,000.00  
APPLICANT'S OPINION: \$357,019.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

50) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4035  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 140  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$465,000.00  
APPLICANT'S OPINION: \$286,230.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

51) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4036  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 141  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$520,000.00  
APPLICANT'S OPINION: \$320,086.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

52) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4037  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 142  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$32,909.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

53) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4038  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 143  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$670,000.00  
APPLICANT'S OPINION: \$44,363.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

54) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4039  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 144  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$350,000.00  
APPLICANT'S OPINION: \$215,442.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

55) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4040  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 145  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



56) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4041
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 146
PARCEL ADDRESS:	
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$500,000.00
APPLICANT'S OPINION:	\$307,775.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

57) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4042
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 147
PARCEL ADDRESS:	
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$720,000.00
APPLICANT'S OPINION:	\$443,195.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

58) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4043
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 148
PARCEL ADDRESS:	
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$700,000.00
APPLICANT'S OPINION:	\$430,884.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

59) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4044
APPLICANT:	UDR TOWERS BY THE BAY, LLC
PARCEL NO.:	3747 149
PARCEL ADDRESS:	
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$465,000.00
APPLICANT'S OPINION:	\$286,230.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

60) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4045  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 150  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$520,000.00  
APPLICANT'S OPINION: \$320,086.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

61) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4046  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 151  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$250,000.00  
APPLICANT'S OPINION: \$153,887.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

62) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4047  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 152  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$580,000.00  
APPLICANT'S OPINION: \$357,019.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

63) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4048  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 153  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$705,000.00  
APPLICANT'S OPINION: \$433,962.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

64) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4049  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 154  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$375,000.00  
APPLICANT'S OPINION: \$230,831.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

65) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4050  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 155  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$580,000.00  
APPLICANT'S OPINION: \$357,019.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

66) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4051  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 156  
PARCEL ADDRESS:  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$465,000.00  
APPLICANT'S OPINION: \$286,230.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

67) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4052  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 202  
PARCEL ADDRESS: 0388 BEALE ST, #1209  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$720,000.00  
APPLICANT'S OPINION: \$443,195.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

68) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4053  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 203  
PARCEL ADDRESS: 0388 BEALE ST, #1210  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$610,000.00  
APPLICANT'S OPINION: \$375,485.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

69) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4054  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 204  
PARCEL ADDRESS: 0388 BEALE ST, #1212  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$505,000.00  
APPLICANT'S OPINION: \$310,852.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

70) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4055  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 205  
PARCEL ADDRESS: 0388 BEALE ST, #1213  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

71) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4056  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 206  
PARCEL ADDRESS: 0388 BEALE ST, #1213  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

72) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4057  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 207  
PARCEL ADDRESS: 0388 BEALE ST, #1214  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$705,000.00  
APPLICANT'S OPINION: \$433,962.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

73) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4058  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 208  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$715,000.00  
APPLICANT'S OPINION: \$440,118.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

74) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4059  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 209  
PARCEL ADDRESS: 0388 BEALE ST, #1216  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

75) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4060  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 210  
PARCEL ADDRESS: 0388 BEALE ST, #1301  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$525,000.00  
APPLICANT'S OPINION: \$323,163.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

76) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4061  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 211  
PARCEL ADDRESS: 0388 BEALE ST, #1302  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$715,000.00  
APPLICANT'S OPINION: \$440,118.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

77) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4062  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 212  
PARCEL ADDRESS: 0388 BEALE ST, #1303  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$705,000.00  
APPLICANT'S OPINION: \$433,962.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

78) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4063  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 213  
PARCEL ADDRESS: 0388 BEALE ST, #1305  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$525,000.00  
APPLICANT'S OPINION: \$323,163.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

79) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4064  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 214  
PARCEL ADDRESS: 0388 BEALE ST, #214  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$525,000.00  
APPLICANT'S OPINION: \$323,163.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

80) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4065  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 215  
PARCEL ADDRESS: 0388 BEALE ST, #1306  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

81) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4066  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 216  
PARCEL ADDRESS: 0388 BEALE ST, #1307  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$610,000.00  
APPLICANT'S OPINION: \$375,485.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

82) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4067  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 217  
PARCEL ADDRESS: 0388 BEALE ST, #1308  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

83) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4068  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 218  
PARCEL ADDRESS: 0388 BEALE ST, #1309  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$720,000.00  
APPLICANT'S OPINION: \$443,195.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

84) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4069  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 219  
PARCEL ADDRESS: 0388 BEALE ST, #1310  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$610,000.00  
APPLICANT'S OPINION: \$375,485.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

85) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4070  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 220  
PARCEL ADDRESS: 0388 BEALE ST, #1311  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$505,000.00  
APPLICANT'S OPINION: \$310,852.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

86) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4071  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 221  
PARCEL ADDRESS: 0388 BEALE ST, #1312  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

87) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4072  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 222  
PARCEL ADDRESS: 0388 BEALE ST, #1313  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



88) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4073  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 223  
PARCEL ADDRESS: 0388 BEALE ST, #1314  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$705,000.00  
APPLICANT'S OPINION: \$433,962.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

89) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4074  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 224  
PARCEL ADDRESS: 0388 BEALE ST, #1315  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$715,000.00  
APPLICANT'S OPINION: \$440,118.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

90) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4075  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 225  
PARCEL ADDRESS: 0388 BEALE ST, #1316  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$515,000.00  
APPLICANT'S OPINION: \$317,008.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

91) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4076  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 226  
PARCEL ADDRESS: 0388 BEALE ST, #1401  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

92) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4077  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 227  
PARCEL ADDRESS: 0388 BEALE ST, #1402  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$461,662.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

93) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4078  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 228  
PARCEL ADDRESS: 0388 BEALE ST, #1403  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

94) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4079  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 229  
PARCEL ADDRESS: 0388 BEALE ST, #1404  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

95) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4080  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 230  
PARCEL ADDRESS: 0388 BEALE ST, #1405  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

96) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4081  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 231  
PARCEL ADDRESS: 0388 BEALE ST, #1406  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

97) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4082  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 232  
PARCEL ADDRESS: 0388 BEALE ST, #1407  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$640,000.00  
APPLICANT'S OPINION: \$393,952.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

98) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4083  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 233  
PARCEL ADDRESS: 0388 BEALE ST, #1408  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$780,000.00  
APPLICANT'S OPINION: \$480,128.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

99) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4084  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 234  
PARCEL ADDRESS: 0388 BEALE ST, #1409  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$760,000.00  
APPLICANT'S OPINION: \$467,817.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

100) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4085  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 235  
PARCEL ADDRESS: 0388 BEALE ST, #1410  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$640,000.00  
APPLICANT'S OPINION: \$393,952.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

101) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4086  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 236  
PARCEL ADDRESS: 0388 BEALE ST, #1411  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$530,000.00  
APPLICANT'S OPINION: \$326,241.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

102) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4087  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 237  
PARCEL ADDRESS: 0388 BEALE ST, #1412  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

103) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4088  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 238  
PARCEL ADDRESS: 0388 BEALE ST, #1413  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

104) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4089  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 239  
PARCEL ADDRESS: 0388 BEALE ST, #1414  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

105) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4090  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 240  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$461,662.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

106) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4091  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 241  
PARCEL ADDRESS: 0388 BEALE ST, #1416  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

107) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4092  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 242  
PARCEL ADDRESS: 0388 BEALE ST, #1501  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

108) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4093  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 243  
PARCEL ADDRESS: 0388 BEALE ST, #1502  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$461,662.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

109) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4094  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 244  
PARCEL ADDRESS: 0388 BEALE ST, #1503  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

110) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4095  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 245  
PARCEL ADDRESS: 0388 BEALE ST, #1504  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

111) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4096  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 246  
PARCEL ADDRESS: 0388 BEALE ST, #1505  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

112) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4097  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 247  
PARCEL ADDRESS: 0388 BEALE ST, #1506  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

113) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4098  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 248  
PARCEL ADDRESS: 0388 BEALE ST, #1507  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$640,000.00  
APPLICANT'S OPINION: \$393,952.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

114) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4099  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 249  
PARCEL ADDRESS: 0388 BEALE ST, #1508  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$780,000.00  
APPLICANT'S OPINION: \$480,128.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

115) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4100  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 250  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$760,000.00  
APPLICANT'S OPINION: \$467,817.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

116) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4101  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 251  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$640,000.00  
APPLICANT'S OPINION: \$393,952.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

117) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4102  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 252  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$530,000.00  
APPLICANT'S OPINION: \$326,241.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

118) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4103  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 253  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

119) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4104  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 254  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



120) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4105  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 255  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

121) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4106  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 256  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$461,662.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

122) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4107  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 257  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$540,000.00  
APPLICANT'S OPINION: \$332,397.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

123) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4108  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 258  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

124) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4109  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 259  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$750,000.00  
APPLICANT'S OPINION: \$461,662.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

125) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4110  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 260  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$740,000.00  
APPLICANT'S OPINION: \$455,506.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

126) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4111  
APPLICANT: UDR TOWERS BY THE BAY, LLC  
PARCEL NO.: 3747 261  
PARCEL ADDRESS: 0388 BEALE ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$550,000.00  
APPLICANT'S OPINION: \$338,552.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Wednesday, November 18, 2015**  
**9:30 AM**

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DOCUMENTS DEPT

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5052
APPLICANT:	SAFEWAY, INC.
PARCEL NO.:	1691 019
PARCEL ADDRESS:	0850 LA PLAYA,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$21,600,000.00
APPLICANT'S OPINION:	\$11,519,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

DATE POSTED  
NOV 12 2015  
Assessment Appeals Board

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 2 Hearing

Room 406, City Hall

Wednesday, November 18, 2015

1:30 PM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1063  
APPLICANT: STACEY FROST REVOCABLE TRUST  
PARCEL NO.: 0970 003  
PARCEL ADDRESS: 3524 JACKSON ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$12,475,000.00  
APPLICANT'S OPINION: \$5,500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR  
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1064  
APPLICANT: GEORGE GARTNER GROUP TRUST  
PARCEL NO.: 0970 003  
PARCEL ADDRESS: 3524 JACKSON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,531,635.00  
APPLICANT'S OPINION: \$6,800,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

DATE POSTED  
NOV 12 2015  
Assessment Appeals Board

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- 4) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-1463           |
| APPLICANT:           | LAPIDOS, JACK       |
| PARCEL NO.:          | 5523 044            |
| PARCEL ADDRESS:      | 0055 MANCHESTER ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$1,425,800.00      |
| APPLICANT'S OPINION: | \$1,300,000.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
| STATUS:              | POSTPONED           |
- 5) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2015-0346             |
| APPLICANT:           | TAM FAMILY TRUST 2007 |
| PARCEL NO.:          | 1777 039              |
| PARCEL ADDRESS:      | 2131 IRVING ST,       |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$2,485,941.00        |
| APPLICANT'S OPINION: | \$1,750,000.00        |
| TAXABLE YEAR:        | 2015                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |
| STATUS:              | WITHDRAWN             |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0348        |
| APPLICANT:           | CASEY, JOSEPH    |
| PARCEL NO.:          | 4793 001B        |
| PARCEL ADDRESS:      | 1100 THOMAS AVE, |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,172,692.00   |
| APPLICANT'S OPINION: | \$855,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2015-0377               |
| APPLICANT:           | NGUYEN, KELLY           |
| PARCEL NO.:          | 1422 017                |
| PARCEL ADDRESS:      | 1000 - 1004 CLEMENT ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$2,036,738.00          |
| APPLICANT'S OPINION: | \$1,324,130.00          |
| TAXABLE YEAR:        | 2015                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
| STATUS:              | POSTPONED               |



8) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0423  
APPLICANT: LAPIDOS, JACK  
PARCEL NO.: 5523 044  
PARCEL ADDRESS: 0055 MANCHESTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,454,271.00  
APPLICANT'S OPINION: \$1,300,724.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0689  
APPLICANT: MONACO, AMANDA  
PARCEL NO.: 7092 003  
PARCEL ADDRESS: 0539 - 0545 CAPITOL AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$966,502.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0691  
APPLICANT: HOGG, JASON  
PARCEL NO.: 7552 020  
PARCEL ADDRESS: 0174 ARBOR ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$779,219.00  
APPLICANT'S OPINION: \$725,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0693  
APPLICANT: ZHANG, GUO AN  
PARCEL NO.: 6051 010C  
PARCEL ADDRESS: 0331 WAYLAND ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$681,605.00  
APPLICANT'S OPINION: \$615,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-7018  
APPLICANT: KONG, FLORENCE YUE  
PARCEL NO.: 1568 041  
PARCEL ADDRESS: 0699 25TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$160,668.00  
APPLICANT'S OPINION: \$110,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-7074  
APPLICANT: KO, PAUL  
PARCEL NO.: 1456 042  
PARCEL ADDRESS: 2345 - 2347 CLEMENT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,500,000.00  
APPLICANT'S OPINION: \$1,300,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, November 18, 2015, at 1:30 p.m.

Present: John Lee, Louisa Mendoza and Yosef Tahbazof

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2015 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-7074	Paul Ko	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1063	Stacey Frost Revocable Trust	Postponed
2014-1064	George Gartner Group Trust	Postponed
2014-1463	Jack Lapidos	Postponed
2015-0346	Tam Family Trust 2007	Withdrawn
2015-0348	Joseph Casey	Postponed
2015-0377	Kelly Nguyen	Postponed
2015-0423	Jack Lapidos	Postponed
2015-0689	Amanda Monaco	Postponed
2015-0691	Jason Hogg	Postponed
2015-0693	Guo An Zhang	Postponed
2015-7018	Florence Yue Kong	Postponed

There being no further business, the Board, at the hour of 1:47 p.m., recessed to reconvene Thursday, November 19, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Thursday, November 19, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
Room 406, City Hall  
Thursday, November 19, 2015  
9:30 AM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5243  
APPLICANT: RUTHERFORD, GAIL  
PARCEL NO.: 1740 010  
PARCEL ADDRESS: 1251 10TH AVE,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,500,000.00  
APPLICANT'S OPINION: \$1,265,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0956  
APPLICANT: KING PLAZA PARTNERS  
PARCEL NO.: 1018 012  
PARCEL ADDRESS: 3657 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,043,860.00  
APPLICANT'S OPINION: \$2,200,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

DATE POSTED  
NOV 12 2015  
Assessment Appeals Board

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NOV 12 2015

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1180
APPLICANT:	FITNESS INTERNATIONAL, LLC
PARCEL NO.:	2014229981
PARCEL ADDRESS:	3201 20TH AVE,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,594,362.00
APPLICANT'S OPINION:	\$6,470,824.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2468
APPLICANT:	NEKTAR THERAPEUTICS
PARCEL NO.:	2014901324
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$6,660,078.00
APPLICANT'S OPINION:	\$6,273,004.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2469
APPLICANT:	NEKTAR THERAPEUTICS
PARCEL NO.:	2014901323
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$7,259,267.00
APPLICANT'S OPINION:	\$6,935,425.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2470
APPLICANT:	NEKTAR THERAPEUTICS
PARCEL NO.:	2014901322
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$7,839,780.00
APPLICANT'S OPINION:	\$7,887,152.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2471
APPLICANT:	NEKTAR THERAPEUTICS
PARCEL NO.:	2014990184
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$6,844,559.00
APPLICANT'S OPINION:	\$6,637,037.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0150
APPLICANT:	YAHOO! INC
PARCEL NO.:	2015211674
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,491,486.00
APPLICANT'S OPINION:	\$1,462,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0309
APPLICANT:	351 9TH STREET LLC
PARCEL NO.:	3525 081
PARCEL ADDRESS:	0430 09TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,722,318.00
APPLICANT'S OPINION:	\$1,224,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0310
APPLICANT:	424 - 9TH STREET LLC
PARCEL NO.:	3525 002
PARCEL ADDRESS:	0414 - 0424 09TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,579,309.00
APPLICANT'S OPINION:	\$4,590,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0404  
APPLICANT: BOSTON PRIVATE BANK & TRUST  
PARCEL NO.: 2015208955  
PARCEL ADDRESS: 0433 CALIFORNIA ST, 1ST FL  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$2,663,182.00  
APPLICANT'S OPINION: \$1,331,591.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0657  
APPLICANT: KING PLAZA PARTNERS  
PARCEL NO.: 1018 012  
PARCEL ADDRESS: 3657 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,124,654.00  
APPLICANT'S OPINION: \$2,300,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0663  
APPLICANT: FITNESS INTERNATIONAL, LLC  
PARCEL NO.: 2015209466  
PARCEL ADDRESS: 3201 20TH AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$10,268,079.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, November 19, 2015, at 9:30 a.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2011 Escape Assessment tax roll year being present, the Board heard evidence and testimony in support of the Verbal Stipulation Agreement between the parties for the below listed application. The Board then took certain action, as specified under this date, on the original of the respective application:


<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2468	Nektar Therapeutics	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5243	Gail Rutherford	Postponed
2014-0956	King Plaza Partners	Withdrawn
2014-1180	Fitness International, LLC	Postponed
2014-2469	Nektar Therapeutics	Withdrawn
2014-2470	Nektar Therapeutics	Withdrawn
2014-2471	Nektar Therapeutics	Withdrawn
2015-0150	Yahoo! Inc.	Postponed
2015-0309	351 9 <sup>th</sup> Street LLC	Postponed
2015-0310	424 9 <sup>th</sup> Street LLC	Postponed
2015-0404	Boston Private Bank & Trust	Postponed
2015-0657	King Plaza Partners	Withdrawn
2015-0663	Fitness International, LLC	Postponed

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Wednesday, December 2, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Wednesday, December 2, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
Room 406, City Hall  
Monday, November 30, 2015  
**9:30 AM**

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Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0403
APPLICANT:	DOGPATCH PARTNERS, LLC
PARCEL NO.:	4108 020
PARCEL ADDRESS:	0728 - 0732 22ND ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,000,000.00
APPLICANT'S OPINION:	\$1,750,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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Assessment Appeals Board

### KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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翻譯 必須在會議前最少四十八小時提出要求  
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\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, November 30, 2015, at 9:35 a.m.

Present: Edward Campaña, Scott Spertzel and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting the base value roll year being present, the Board continued to hear evidence and testimony from both parties regarding the below listed application. The Board then took certain action on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0403	Dogpatch Partners, LLC	Submitted

At the hour of 10:33 a.m. the Board went into closed session to deliberate the above referenced submitted application. The Board reconvened in open session at 11:04 a.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0403	Dogpatch Partners, LLC	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Tuesday, December 1, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, December 3, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Tuesday, December 1, 2015**  
**1:30 PM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2241  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 0846 035  
PARCEL ADDRESS: 0811 PAGE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,175,033.00  
APPLICANT'S OPINION: \$350,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0200  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 0846 035  
PARCEL ADDRESS: 0811 PAGE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,198,533.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5452  
APPLICANT: YIP, JUSTIN  
PARCEL NO.: 6539 002A  
PARCEL ADDRESS: 1420 CASTRO ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$668,468.00  
APPLICANT'S OPINION: \$305,674.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5453  
APPLICANT: YIP, JUSTIN  
PARCEL NO.: 6539 002A  
PARCEL ADDRESS: 1420 CASTRO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$668,225.00  
APPLICANT'S OPINION: \$304,950.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5454  
APPLICANT: YIP, JUSTIN  
PARCEL NO.: 6539 002A  
PARCEL ADDRESS: 1420 CASTRO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$673,255.00  
APPLICANT'S OPINION: \$307,243.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5455  
APPLICANT: YIP, JUSTIN  
PARCEL NO.: 6539 002A  
PARCEL ADDRESS: 1420 CASTRO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$686,718.00  
APPLICANT'S OPINION: \$313,387.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0421  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 0846 035  
PARCEL ADDRESS: 0811 PAGE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,222,503.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2198  
APPLICANT: MOY, AUDREY  
PARCEL NO.: 0668 043  
PARCEL ADDRESS: 0081 FRANK NORRIS PL, #704  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$458,000.00  
APPLICANT'S OPINION: \$230,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2343  
APPLICANT: ZAVALA, RICHARD  
PARCEL NO.: 3762 019  
PARCEL ADDRESS: 0546 BRYANT ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,026,659.00  
APPLICANT'S OPINION: \$1,450,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0961  
APPLICANT: SNYDER, PAMELA  
PARCEL NO.: 0846 035  
PARCEL ADDRESS: 0811 PAGE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,228,053.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 1, 2015 at 1:32 p.m.

Present: Diane Robinson, Joseph Tham and Eugene Valla

Quorum present

Chairperson: Joseph Tham, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5452	Justin Yip	Approved Written Stipulation
2012-5453	Justin Yip	Postponed at Hearing
2012-5454	Justin Yip	Postponed at Hearing
2012-5455	Justin Yip	Postponed at Hearing
2013-2198	Audrey Moy	Approved Verbal Stipulation

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-2241	Pamela Snyder	Postponed
2012-0200	Pamela Snyder	Postponed
2013-0421	Pamela Snyder	Postponed
2013-2343	Richard Zavala	Withdrawn
2014-0961	Pamela Snyder	Postponed

There being no further business, the Board, at the hour of 2:12 p.m., recessed to reconvene Thursday, December 3, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, December 3, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 2 Hearing**  
**Room 406, City Hall**  
**Wednesday, December 2, 2015**  
**1:30 PM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2011-3820  
APPLICANT: DIRECTV, INC.  
PARCEL NO.: 2011204205  
PARCEL ADDRESS: VARIOUS LOCATIONS,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,449,770.00  
APPLICANT'S OPINION: \$386,986.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5924  
APPLICANT: DIRECTV, INC.  
PARCEL NO.: 2012900603  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$3,203,080.00  
APPLICANT'S OPINION: \$1,950,529.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5925
APPLICANT:	DIRECTV, INC.
PARCEL NO.:	2012900602
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,689,379.00
APPLICANT'S OPINION:	\$2,927,588.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5926
APPLICANT:	DIRECTV, INC.
PARCEL NO.:	2012900601
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$5,780,522.00
APPLICANT'S OPINION:	\$3,023,977.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2868
APPLICANT:	DICKEY, DAVID
PARCEL NO.:	2013400767
PARCEL ADDRESS:	0325 BRYANT ST, #2F
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$89,538.00
APPLICANT'S OPINION:	\$16,756.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1437
APPLICANT:	11TH STREET PROPERTY LLC
PARCEL NO.:	6048 013
PARCEL ADDRESS:	2798 SAN BRUNO AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$961,779.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1511
APPLICANT:	S-FER INTERNATIONAL
PARCEL NO.:	2014222920
PARCEL ADDRESS:	233 GEARY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,317,344.00
APPLICANT'S OPINION:	\$6,700,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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Punawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, December 2, 2015 at 1:30 p.m.

Present: John Lee, Scott Spertzel and Yosef Tabahzof

Quorum present

Chairperson: Scott Spertzel, Presiding

On the following listed applications for change in the assessed valuation of property affecting various years of the assessment roll, the Board heard evidence and testimony from the Assessor's Representative in support of a Written Stipulation Agreement. The Board then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-3820	DIRECTV Inc.	Written Stipulation Approved
2011-5924	DIRECTV Inc.	Written Stipulation Approved
2011-5925	DIRECTV Inc.	Written Stipulation Approved
2011-5926	DIRECTV Inc.	Written Stipulation Approved

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1437	11 <sup>th</sup> Street Property LLC	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-2868	David Dickey	Postponed
2014-1511	S-Fer International	Postponed

There being no further business, the Board, at the hour of 2:07 p.m., recessed to reconvene Tuesday, December 8, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" and last name "Duran" clearly distinguishable.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, December 8, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## **Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Thursday, December 3, 2015**  
**9:30 AM (ALL DAY)**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2484
APPLICANT:	GLL TERRY FRANCOIS BLVD., LLC
PARCEL NO.:	8721 011
PARCEL ADDRESS:	0550 TERRY A. FRANCOIS BL.
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$148,217,010.00
APPLICANT'S OPINION:	\$100,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-1588
APPLICANT:	GLL TERRY FRANCOIS BLVD., LLC
PARCEL NO.:	8721 011
PARCEL ADDRESS:	0550 TERRY A. FRANCOIS BL.
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$149,333,083.00
APPLICANT'S OPINION:	\$100,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0005  
APPLICANT: GLL TERRY FRANCOIS BLVD., LLC  
PARCEL NO.: 8721 011  
PARCEL ADDRESS: 0550 TERRY A. FRANCOIS BL,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$135,500,000.00  
APPLICANT'S OPINION: \$100,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3303  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,842,000.00  
APPLICANT'S OPINION: \$20,877,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3304  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3305  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,931,000.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE



- 8) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-3306        |
| APPLICANT:           | KILROY REALTY LP |
| PARCEL NO.:          | 3721 004         |
| PARCEL ADDRESS:      | 0100 01ST ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$10,434,000.00  |
| APPLICANT'S OPINION: | \$8,999,000.00   |
| TAXABLE YEAR:        | 2011             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |
- 9) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-3307        |
| APPLICANT:           | KILROY REALTY LP |
| PARCEL NO.:          | 3721 005         |
| PARCEL ADDRESS:      | 0100 01ST ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$62,098,000.00  |
| APPLICANT'S OPINION: | \$52,095,000.00  |
| TAXABLE YEAR:        | 2011             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |
- 10) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2013-3308             |
| APPLICANT:           | KILROY REALTY LP      |
| PARCEL NO.:          | 3721 084              |
| PARCEL ADDRESS:      | 0022 - 0026 MINNA ST, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$25,756,000.00       |
| APPLICANT'S OPINION: | \$21,698,000.00       |
| TAXABLE YEAR:        | 2011                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | ROLL CORRECTION       |
- 11) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-3309        |
| APPLICANT:           | KILROY REALTY LP |
| PARCEL NO.:          | 3721 087         |
| PARCEL ADDRESS:      | 0100 01ST ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$51,008,000.00  |
| APPLICANT'S OPINION: | \$42,895,000.00  |
| TAXABLE YEAR:        | 2011             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | ESCAPE           |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3310  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$25,338,840.00  
APPLICANT'S OPINION: \$20,741,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3311  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 002  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,149,620.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3312  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 003  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,149,620.00  
APPLICANT'S OPINION: \$9,199,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3313  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 004  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,642,680.00  
APPLICANT'S OPINION: \$8,999,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3314  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 005  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$63,339,960.00  
APPLICANT'S OPINION: \$52,095,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3315  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$26,271,120.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3316  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$52,028,160.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3317  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 001  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$25,845,616.00  
APPLICANT'S OPINION: \$20,712,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3318
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 002
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,372,612.00
APPLICANT'S OPINION:	\$9,199,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3319
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 003
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,372,612.00
APPLICANT'S OPINION:	\$9,199,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3320
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 004
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,855,532.00
APPLICANT'S OPINION:	\$8,999,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2013-3321
APPLICANT:	KILROY REALTY LP
PARCEL NO.:	3721 005
PARCEL ADDRESS:	0100 01ST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$64,606,758.00
APPLICANT'S OPINION:	\$52,095,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3322  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 084  
PARCEL ADDRESS: 0022 - 0026 MINNA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$26,796,542.00  
APPLICANT'S OPINION: \$21,698,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3323  
APPLICANT: KILROY REALTY LP  
PARCEL NO.: 3721 087  
PARCEL ADDRESS: 0100 01ST ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$53,068,723.00  
APPLICANT'S OPINION: \$42,895,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-4977  
APPLICANT: CHSP SAN FRANCISCO LLC  
PARCEL NO.: 0229 020  
PARCEL ADDRESS: 0375 BATTERY ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$129,500,000.00  
APPLICANT'S OPINION: \$85,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0288  
APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP  
PARCEL NO.: 0295 016  
PARCEL ADDRESS: 0345 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$195,947,656.00  
APPLICANT'S OPINION: \$149,033,507.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sof@sfgov.org](mailto:sof@sfgov.org).

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## **Lobbyist Registration and Reporting Requirements**

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 3, 2015, at 9:40 a.m.

Present: Diane Robinson, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 Supplemental Assessment tax roll year being present, the Board heard evidence and testimony in support of the Verbal Stipulation Agreement between the parties for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2484	GLL Terry Francois Blvd., LLC	Withdrawn at Hearing
2011-1588	GLL Terry Francois Blvd., LLC	Withdrawn at Hearing
2013-0005	GLL Terry Francois Blvd., LLC	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-3303	Kilroy Realty LP	Withdrawn
2013-3304	Kilroy Realty LP	Withdrawn
2013-3305	Kilroy Realty LP	Withdrawn
2013-3306	Kilroy Realty LP	Withdrawn
2013-3307	Kilroy Realty LP	Withdrawn
2013-3308	Kilroy Realty LP	Withdrawn
2013-3309	Kilroy Realty LP	Withdrawn
2013-3310	Kilroy Realty LP	Withdrawn
2013-3311	Kilroy Realty LP	Withdrawn
2013-3312	Kilroy Realty LP	Withdrawn
2013-3313	Kilroy Realty LP	Withdrawn
2013-3314	Kilroy Realty LP	Withdrawn
2013-3315	Kilroy Realty LP	Withdrawn
2013-3316	Kilroy Realty LP	Withdrawn
2013-3317	Kilroy Realty LP	Withdrawn
2013-3318	Kilroy Realty LP	Withdrawn
2013-3319	Kilroy Realty LP	Withdrawn
2013-3320	Kilroy Realty LP	Withdrawn
2013-3321	Kilroy Realty LP	Withdrawn
2013-3322	Kilroy Realty LP	Withdrawn
2013-3323	Kilroy Realty LP	Withdrawn
2013-4977	CHSP San Francisco LLC	Postponed
2014-0288	Grand Hyatt SF General Partn	Postponed

There being no further business, the Board, at the hour of 10:52 a.m., recessed to reconvene Friday, December 4, 2015, at 1:30 p.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in black ink, appearing to read 'Dawn Duran', followed by a long horizontal flourish.

Dawn Duran  
Administrator

Approved by the Board on Wednesday, December 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**

**Room 406, City Hall  
Friday, December 4, 2015  
1:30 PM**

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5927
APPLICANT:	PRICE, ARETHA REVOCABLE TRUST
PARCEL NO.:	5387 003A
PARCEL ADDRESS:	1618 WALLACE AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$230,865.00
APPLICANT'S OPINION:	\$36,203.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

DATE POSTED  
NOV 23 2015  
Assessment Appeals Board

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, December 4, 2015 at 1:30 p.m.

Present: Edward Campaña, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Diane Robinson, Presiding

GOVERNMENT  
DOCUMENTS DEPT

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The following listed applicant for change in the assessed valuation of property affecting the 2004 supplemental roll year being present, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-5927	Aretha Price Rev. Trust	Valuation appeal withdrawn at hearing; Board's previous decision regarding change in ownership date stands.

There being no further business, the Board, at the hour of 2:25 p.m., recessed to reconvene Monday, December 7, 2015, at 1:30 p.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Tuesday, January 5, 2016

Angela Calvillo  
Clerk of the Board of Supervisors



Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12-02-15A11:12 RCVD

### Agenda \* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, December 7, 2015

9:30 AM

GOVERNMENT  
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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0336
APPLICANT:	ARDVARK STORAGE UNLIMITED
PARCEL NO.:	2014702285
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,615,000.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0709
APPLICANT:	FERRY BUILDING INVESTORS LLC
PARCEL NO.:	2014702001
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$366,657.00
APPLICANT'S OPINION:	\$203,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

DATE POSTED  
DEC 02 2015  
Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-1047                |
| APPLICANT:           | MINEKO GALLIC TRUST      |
| PARCEL NO.:          | 0507 017                 |
| PARCEL ADDRESS:      | 3200 - 3214 BUCHANAN ST, |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$2,717,320.00           |
| APPLICANT'S OPINION: | \$1,300,000.00           |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1124                    |
| APPLICANT:           | INTL SETTLEMENT HOLDING CORP |
| PARCEL NO.:          | 0044 020                     |
| PARCEL ADDRESS:      | 0062V BRET HARTE TER,        |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$1,382,345.00               |
| APPLICANT'S OPINION: | \$700,000.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1125                    |
| APPLICANT:           | INTL SETTLEMENT HOLDING CORP |
| PARCEL NO.:          | 0044 021                     |
| PARCEL ADDRESS:      | 0050V BRET HARTE TER,        |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$1,560,711.00               |
| APPLICANT'S OPINION: | \$700,000.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2014-1126                    |
| APPLICANT:           | INTL SETTLEMENT HOLDING CORP |
| PARCEL NO.:          | 0044 022                     |
| PARCEL ADDRESS:      | 0038V BRET HARTE TER,        |
| TOPIC:               | Decline in Value             |
| CURRENT ASSESSMENT:  | \$1,560,711.00               |
| APPLICANT'S OPINION: | \$700,000.00                 |
| TAXABLE YEAR:        | 2014                         |
| APPEAL TYPE:         | Real Property                |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |

- 8) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2014-1359                 |
| APPLICANT:           | WICKLOW PARTNERS          |
| PARCEL NO.:          | 0618 003                  |
| PARCEL ADDRESS:      | 1850 CLAY ST,             |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$8,413,847.00            |
| APPLICANT'S OPINION: | \$5,000,000.00            |
| TAXABLE YEAR:        | 2014                      |
| APPEAL TYPE:         | Both Real & Personal Prty |
| ROLL TYPE:           | REGULAR                   |
| STATUS:              | WITHDRAWN                 |
- 9) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2014-1361          |
| APPLICANT:           | ZANELLO TRUST 1998 |
| PARCEL NO.:          | 0742 010           |
| PARCEL ADDRESS:      | 0755 EDDY ST,      |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$3,931,879.00     |
| APPLICANT'S OPINION: | \$2,800,000.00     |
| TAXABLE YEAR:        | 2014               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
| STATUS:              | WITHDRAWN          |
- 10) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2014-1403        |
| APPLICANT:           | LAPIDOS, JACK    |
| PARCEL NO.:          | 0320 002         |
| PARCEL ADDRESS:      | 0537 HYDE ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$2,986,615.00   |
| APPLICANT'S OPINION: | \$2,701,864.00   |
| TAXABLE YEAR:        | 2014             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 11) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-1404           |
| APPLICANT:           | WOODLAND APARTMENTS |
| PARCEL NO.:          | 0549 001            |
| PARCEL ADDRESS:      | 2165 LARKIN ST,     |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$8,915,513.00      |
| APPLICANT'S OPINION: | \$7,508,075.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1441  
APPLICANT: BARADAT, PHIL  
PARCEL NO.: 0638 005  
PARCEL ADDRESS: 2136 CALIFORNIA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$531,168.00  
APPLICANT'S OPINION: \$353,515.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2199  
APPLICANT: CRAWFORD, ZELTE  
PARCEL NO.: 0243 026  
PARCEL ADDRESS: 0123 JOICE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,471,518.00  
APPLICANT'S OPINION: \$1,150,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2201  
APPLICANT: CRAWFORD, ZELTE  
PARCEL NO.: 0817 034  
PARCEL ADDRESS: 0332 - 0338 FELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,607,256.00  
APPLICANT'S OPINION: \$1,375,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2259  
APPLICANT: GLORIA A. MACIEL LIVING TRUST  
PARCEL NO.: 0041 008  
PARCEL ADDRESS: 414 - 416 FRANCISCO ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,025,026.00  
APPLICANT'S OPINION: \$516,226.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN



## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

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ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12-02-15A11:11 RCVD

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Monday, December 7, 2015**  
**1:30 PM**

GOVERNMENT  
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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0539  
APPLICANT: PIONEER 74 LOTS LLC  
PARCEL NO.: 0119 011  
PARCEL ADDRESS: 0818 - 0820 GREEN ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,230,936.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2296  
APPLICANT: TAYLOR, DAVID  
PARCEL NO.: 0085 026A  
PARCEL ADDRESS: 1460 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,286,791.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

DATE POSTED  
DEC 02 2015  
Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2297           |
| APPLICANT:           | TAYLOR, DAVID       |
| PARCEL NO.:          | 0085 026A           |
| PARCEL ADDRESS:      | 1460 MONTGOMERY ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$3,311,539.00      |
| APPLICANT'S OPINION: | \$2,500,000.00      |
| TAXABLE YEAR:        | 2011                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | ESCAPE              |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2298           |
| APPLICANT:           | TAYLOR, DAVID       |
| PARCEL NO.:          | 0085 026A           |
| PARCEL ADDRESS:      | 1460 MONTGOMERY ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$3,377,769.00      |
| APPLICANT'S OPINION: | \$2,500,000.00      |
| TAXABLE YEAR:        | 2012                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | ESCAPE              |
- 6) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2299           |
| APPLICANT:           | TAYLOR, DAVID       |
| PARCEL NO.:          | 0085 026A           |
| PARCEL ADDRESS:      | 1460 MONTGOMERY ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$3,445,323.00      |
| APPLICANT'S OPINION: | \$2,500,000.00      |
| TAXABLE YEAR:        | 2013                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | ESCAPE              |
- 7) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2014-2423                 |
| APPLICANT:           | SF AFFORDABLE HOUSING LLC |
| PARCEL NO.:          | 0161 011                  |
| PARCEL ADDRESS:      | 0001V PELTON PL,          |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$1,004,540.00            |
| APPLICANT'S OPINION: | \$121,373.00              |
| TAXABLE YEAR:        | 2014                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | ESCAPE                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2460  
APPLICANT: MEEHAN, BRYAN  
PARCEL NO.: 0606 031  
PARCEL ADDRESS: 2401 JACKSON ST, #1  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,300,000.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2565  
APPLICANT: MCEACHERN FAMILY LP  
PARCEL NO.: 0101 044  
PARCEL ADDRESS: 733 FILBERT, #6  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$525,000.00  
APPLICANT'S OPINION: \$425,000.00  
TAXABLE YEAR: 2000  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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**翻譯** 必須在會議前最少四十八小時提出要求  
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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, December 7, 2015 at 1:30 p.m.

Present: Jeffrey Morris, Eugene Valla and Mark Watts

Quorum present

Chairperson: Jeffrey Morris, Presiding

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The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0539	Pioneer 74 Lots, LLC	Verbal Stipulation Approved
2014-2460	Bryan Meehan	Submitted
2014-2565	McEachern Family LP	Postponed at Hearing

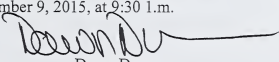
At the hour of 2:20 p.m. the Board went into closed session to deliberate the above referenced submitted application. The Board reconvened in open session at 2:35 p.m. and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2460	Bryan Meehan	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present at hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2296	David Taylor	Postponed
2014-2297	David Taylor	Postponed
2014-2298	David Taylor	Postponed
2014-2299	David Taylor	Postponed
2014-2423	Ichi Nuts, LLC	Postponed

There being no further business, the Board, at the hour of 2:38 p.m., recessed to reconvene Wednesday, December 9, 2015, at 9:30 a.m.

  
Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Wednesday, December 9, 2015

Angela Calvillo  
Clerk of the Board of Supervisors





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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12-02-15A11:10 RCVD

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 3 Hearing  
Room 408, City Hall  
Monday, December 7, 2015  
1:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-2278
APPLICANT:	MITCHELL, GLADYNE
PARCEL NO.:	0601C004
PARCEL ADDRESS:	2000 WASHINGTON ST, #004
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,045,742.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0542
APPLICANT:	MITCHELL, GLADYNE
PARCEL NO.:	0601C004
PARCEL ADDRESS:	2000 WASHINGTON ST, #004
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,082,268.00
APPLICANT'S OPINION:	\$7,200,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0767  
APPLICANT: BROWN, VAUGHN  
PARCEL NO.: 1517 013  
PARCEL ADDRESS: 0595 - 0597 27TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,540,375.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0902  
APPLICANT: CHOULI, SAM  
PARCEL NO.: 6272 050  
PARCEL ADDRESS: 4815 MISSION ST, #103  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$43,548.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0903  
APPLICANT: CHOULI, SAM  
PARCEL NO.: 6272 050  
PARCEL ADDRESS: 4815 MISSION ST, #103  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$43,548.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0995  
APPLICANT: DOHERTY, PATRICK  
PARCEL NO.: 5340 024  
PARCEL ADDRESS: 1506 REVERE AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$907,982.00  
APPLICANT'S OPINION: \$450,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0291        |
| APPLICANT:           | HUGHES, EDWARD   |
| PARCEL NO.:          | 3582 017         |
| PARCEL ADDRESS:      | 4014 18TH ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,183,001.00   |
| APPLICANT'S OPINION: | \$710,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POSTPONED        |
- 9) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2015-0295              |
| APPLICANT:           | CASTRO LLC             |
| PARCEL NO.:          | 3519 053               |
| PARCEL ADDRESS:      | 1347 - 1349 FOLSOM ST, |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$1,535,867.00         |
| APPLICANT'S OPINION: | \$922,000.00           |
| TAXABLE YEAR:        | 2015                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 10) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2015-0296            |
| APPLICANT:           | PHAM, TRINH KHA      |
| PARCEL NO.:          | 3049 028             |
| PARCEL ADDRESS:      | 0055 SAINT ELMO WAY, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$3,333,382.00       |
| APPLICANT'S OPINION: | \$2,000,000.00       |
| TAXABLE YEAR:        | 2015                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
| STATUS:              | POSTPONED            |
- 11) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2015-0298                 |
| APPLICANT:           | NAZARIAN, PAUL            |
| PARCEL NO.:          | 1268 041                  |
| PARCEL ADDRESS:      | 3570 - 3590 FREDERICK ST, |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$1,877,252.00            |
| APPLICANT'S OPINION: | \$1,126,000.00            |
| TAXABLE YEAR:        | 2015                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | REGULAR                   |
| STATUS:              | POSTPONED                 |

## **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

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**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

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**NOTICE OF CLOSED SESSION MEETING**

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
TUESDAY, DECEMBER 8, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board).
2. Closed session with legal counsel to review both parties' newly submitted documents that were requested by the Board and to take possible action on the following applications at issue (pursuant to Revenue and Taxation code sections 1605.4):

A)	APPLICATION:	2014-2359
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901116
	PARCEL ADDRESS:	45 Fremont St., #3300
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$10,905,971.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2011
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

DATE POSTED  
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Assessment Appeals Board

ASSESSMENT APPEALS BOARD No. 2  
CLOSED SESSION MEETING  
TUESDAY, DECEMBER 8, 2015 AT 9:30 AM  
PAGE 2

- B)        APPLICATION:                    2014-2360  
             APPLICANT:                    BLACKROCK INSTITUTIONAL TRUST  
             PARCEL NO.:                    2014901115  
             PARCEL ADDRESS:                45 Fremont St., #3300  
             TOPIC:                            Decline in Value  
             CURRENT ASSESSMENT:        \$10,431,890.00  
             APPLICANT'S OPINION:        \$0.00  
             TAXABLE YEAR:                   2012  
             APPEAL TYPE:                    Personal Property  
             ROLL TYPE:                      ESCAPE
- C)        APPLICATION:                    2014-2361  
             APPLICANT:                    BLACKROCK INSTITUTIONAL TRUST  
             PARCEL NO.:                    2014901117  
             PARCEL ADDRESS:                45 Fremont St., #3300  
             TOPIC:                            Decline in Value  
             CURRENT ASSESSMENT:        \$9,821,071.00  
             APPLICANT'S OPINION:        \$0.00  
             TAXABLE YEAR:                   2013  
             APPEAL TYPE:                    Personal Property  
             ROLL TYPE:                      ESCAPE
- D)        APPLICATION:                    2014-2362  
             APPLICANT:                    BLACKROCK INSTITUTIONAL TRUST  
             PARCEL NO.:                    2014901183  
             PARCEL ADDRESS:                50 California St., #200  
             TOPIC:                            Decline in Value  
             CURRENT ASSESSMENT:        \$5,620,498.00  
             APPLICANT'S OPINION:        \$0.00  
             TAXABLE YEAR:                   2010  
             APPEAL TYPE:                    Personal Property  
             ROLL TYPE:                      ESCAPE

F)	APPLICATION:	2014-2364
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901181
	PARCEL ADDRESS:	50 California St., #200
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$4,971,292.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2012
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE

G)	APPLICATION:	2014-2365
	APPLICANT:	BLACKROCK INSTITUTIONAL TRUST
	PARCEL NO.:	2014901180
	PARCEL ADDRESS:	50 California St., #200
	TOPIC:	Decline in Value
	CURRENT ASSESSMENT:	\$4,602,044.00
	APPLICANT'S OPINION:	\$0.00
	TAXABLE YEAR:	2013
	APPEAL TYPE:	Personal Property
	ROLL TYPE:	ESCAPE



- |    |                      |                               |
|----|----------------------|-------------------------------|
| H) | APPLICATION:         | 2014-2366                     |
|    | APPLICANT:           | BLACKROCK INSTITUTIONAL TRUST |
|    | PARCEL NO.:          | 2014901044                    |
|    | PARCEL ADDRESS:      | 45 Fremont St., #3300         |
|    | TOPIC:               | Decline in Value              |
|    | CURRENT ASSESSMENT:  | \$11,437,831.00               |
|    | APPLICANT'S OPINION: | \$0.00                        |
|    | TAXABLE YEAR:        | 2010                          |
|    | APPEAL TYPE:         | Personal Property             |
|    | ROLL TYPE:           | ESCAPE                        |
- 
3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
  4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
  5. Adjournment.

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翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Closed Session Meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, December 8, 2015, at 9:45 a.m.

Present: Mervin Conlan, Louisa Mendoza and Scott Spertzel

Quorum present

Chairperson Scott Spertzel, Presiding

Deputy City Attorney Manu Pradhan

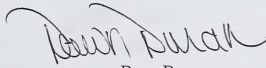
With no public present for comment, the Board went into closed session at the hour of 9:48 a.m. to consult with legal counsel, to review both parties' newly submitted documents that were requested by the Board, to deliberate and to take possible action on the below listed applications.

At the hour of 10:39 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2359	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2360	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2361	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2362	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2363	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2364	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2365	Blackrock Institutional Trust	A. V. Lowered (Board)
2014-2366	Blackrock Institutional Trust	A. V. Lowered (Board)

There being no further business, the Board, at the hour of 10:42 a.m. recessed to reconvene Wednesday, December 16, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

  
Dawn Duran  
Administrator

Approved by the Board on Tuesday, January 26, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697  
12-02-15 11:10 RCVD

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, December 9, 2015

9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4642
APPLICANT:	NORTHWEST DEALER CO.
PARCEL NO.:	2025 003
PARCEL ADDRESS:	1700 NORIEGA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,032,541.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3795
APPLICANT:	PLATINUM ENERGY
PARCEL NO.:	1444 023
PARCEL ADDRESS:	4856 GEARY BLVD,
TOPIC:	
CURRENT ASSESSMENT:	\$2,171,025.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

DATE POSTED  
DEC 02 2015  
Assessment Appeals Board



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TDD: (415) 554-5227  
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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12-02-15 11:10 RCVD

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, December 9, 2015

9:30 AM

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APPLICANT: NORTHWEST DEALER CO.  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,032,541.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3795  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 1444 023  
PARCEL ADDRESS: 4856 GEARY BLVD,  
TOPIC:  
CURRENT ASSESSMENT: \$2,171,025.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

DATE POSTED  
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3796  
APPLICANT: PLATINUM ENERGY/WESTERN DEALER, LESSEE  
PARCEL NO.: 2397 035  
PARCEL ADDRESS: 1855 TARAVAL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,175,991.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3797  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,073,191.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0559  
APPLICANT: PLATINUM ENERGY/WESTERN DEALER, LESSEE  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,763,000.00  
APPLICANT'S OPINION: \$1,300,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2815  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2397 035  
PARCEL ADDRESS: 1855 TARAVAL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,219,509.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2816  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,874,623.00  
APPLICANT'S OPINION: \$1,020,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2817  
APPLICANT: PLATINUM ENERGY  
PARCEL NO.: 1444 023  
PARCEL ADDRESS: 4856 GEARY BLVD,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,415,113.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3045  
APPLICANT: WESTERN DEALER HOLDING CO., LLC  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$730,459.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3046  
APPLICANT: WESTERN DEALER HOLDING CO., LLC  
PARCEL NO.: 2025 003  
PARCEL ADDRESS: 1700 NORIEGA ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$745,068.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2217  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 019  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #201  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,243,920.00  
APPLICANT'S OPINION: \$638,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2218  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 020  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #202  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,277,904.00  
APPLICANT'S OPINION: \$651,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2219  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 021  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #203  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,260,864.00  
APPLICANT'S OPINION: \$645,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2220  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 022  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #204  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,584,672.00  
APPLICANT'S OPINION: \$814,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2221  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 023  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #205  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,738,068.00  
APPLICANT'S OPINION: \$892,500.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2222  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 024  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #301  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,500,665.00  
APPLICANT'S OPINION: \$1,276,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2223  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 025  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #302  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,864,106.00  
APPLICANT'S OPINION: \$1,303,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2224  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 026  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #303  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,762,574.00  
APPLICANT'S OPINION: \$1,291,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2225
APPLICANT:	690 MARKET CLUB OWNER'S ASSOC.
PARCEL NO.:	0311 027
PARCEL ADDRESS:	0690 MARKET ST, UNIT #304
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,788,217.00
APPLICANT'S OPINION:	\$1,707,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2226
APPLICANT:	690 MARKET CLUB OWNER'S ASSOC.
PARCEL NO.:	0311 028
PARCEL ADDRESS:	0690 MARKET ST, UNIT #305
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,225,001.00
APPLICANT'S OPINION:	\$1,785,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2227
APPLICANT:	690 MARKET CLUB OWNER'S ASSOC.
PARCEL NO.:	0311 029
PARCEL ADDRESS:	0690 MARKET ST, UNIT #401
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,708,275.00
APPLICANT'S OPINION:	\$1,276,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2228
APPLICANT:	690 MARKET CLUB OWNER'S ASSOC.
PARCEL NO.:	0311 032
PARCEL ADDRESS:	0690 MARKET ST, UNIT #404
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,014,356.00
APPLICANT'S OPINION:	\$1,707,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

24) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2229  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 033  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #405  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,914,092.00  
APPLICANT'S OPINION: \$1,785,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2230  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 034  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #501  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,873,992.00  
APPLICANT'S OPINION: \$1,276,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2231  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 035  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #502  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,873,992.00  
APPLICANT'S OPINION: \$1,304,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2232  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 036  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #503  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,947,528.00  
APPLICANT'S OPINION: \$1,299,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

28) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2233  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 037  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #504  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,380,320.00  
APPLICANT'S OPINION: \$1,715,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2234  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 038  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #505  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,453,892.00  
APPLICANT'S OPINION: \$1,801,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2235  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 048  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #801  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,191,150.00  
APPLICANT'S OPINION: \$1,775,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2236  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 049  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #802  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,220,640.00  
APPLICANT'S OPINION: \$2,476,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

32) Hearing, discussion, and possible action involving:  
APPLICATION: 2014-2237  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 050  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #803  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,907,695.00  
APPLICANT'S OPINION: \$1,679,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

33) Hearing, discussion, and possible action involving:  
APPLICATION: 2014-2238  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 051  
PARCEL ADDRESS: 0690 MARKET ST, UNIT #804  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,198,556.00  
APPLICANT'S OPINION: \$1,889,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:  
APPLICATION: 2014-2239  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 058  
PARCEL ADDRESS: 0690 MARKET ST, #1002  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,869,186.00  
APPLICANT'S OPINION: \$2,577,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

35) Hearing, discussion, and possible action involving:  
APPLICATION: 2014-2240  
APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.  
PARCEL NO.: 0311 066  
PARCEL ADDRESS: 0690 MARKET ST, #1201  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,495,695.00  
APPLICANT'S OPINION: \$1,861,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

36) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2241
APPLICANT:	690 MARKET CLUB OWNER'S ASSOC.
PARCEL NO.:	0311 067
PARCEL ADDRESS:	0690 MARKET ST, #1202
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,212,159.00
APPLICANT'S OPINION:	\$2,003,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

**Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.



**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 9, 2015, at 9:40 a.m.

Present: Jeff Morris, Scott Spertzel and Mark Watts

Quorum present

Chairperson Jeff Morris, Presiding

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The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board heard evidence and testimony in support of the Verbal Stipulation Agreement between the parties for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2011-4642	Northwest Dealer Co.	Withdrawn at Hearing
2012-3795	Platinum Energy	Postponed at Hearing
2012-3796	Platinum Energy/Western Dealer	Continued at Hearing
2012-3797	Platinum Energy	Withdrawn at Hearing
2013-0559	Platinum Energy/Western Dealer	Verbal Stipulation Approved
2013-2815	Platinum Energy	Continued at Hearing
2013-2816	Platinum Energy	Withdrawn at Hearing
2013-2817	Platinum Energy	Postponed at Hearing
2013-3045	Western Dealer Holding Co.,	Withdrawn at Hearing
2013-3046	Western Dealer Holding Co.,	Withdrawn at Hearing

The following listed applicant for change in the assessed valuation of property affecting the 2014 assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-2217	690 Market Club Owner's Assoc	Withdrawn
2014-2218	690 Market Club Owner's Assoc	Withdrawn
2014-2219	690 Market Club Owner's Assoc	Withdrawn
2014-2220	690 Market Club Owner's Assoc	Withdrawn
2014-2221	690 Market Club Owner's Assoc	Withdrawn
2014-2222	690 Market Club Owner's Assoc	Withdrawn
2014-2223	690 Market Club Owner's Assoc	Withdrawn
2014-2224	690 Market Club Owner's Assoc	Withdrawn
2014-2225	690 Market Club Owner's Assoc	Withdrawn
2014-2226	690 Market Club Owner's Assoc	Withdrawn
2014-2227	690 Market Club Owner's Assoc	Withdrawn
2014-2228	690 Market Club Owner's Assoc	Withdrawn
2014-2229	690 Market Club Owner's Assoc	Withdrawn
2014-2230	690 Market Club Owner's Assoc	Withdrawn
2014-2231	690 Market Club Owner's Assoc	Withdrawn
2014-2232	690 Market Club Owner's Assoc	Withdrawn

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u> (Continued)
2014-2233	690 Market Club Owner's Assoc	Withdrawn
2014-2234	690 Market Club Owner's Assoc	Withdrawn
2014-2235	690 Market Club Owner's Assoc	Withdrawn
2014-2236	690 Market Club Owner's Assoc	Withdrawn
2014-2237	690 Market Club Owner's Assoc	Withdrawn
2014-2238	690 Market Club Owner's Assoc	Withdrawn
2014-2239	690 Market Club Owner's Assoc	Withdrawn
2014-2240	690 Market Club Owner's Assoc	Withdrawn
2014-2241	690 Market Club Owner's Assoc	Withdrawn

There being no further business, the Board, at the hour of 10:43 a.m., recessed to reconvene Tuesday, December 15, 2015, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on December 29, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
Fax: (415) 554-6775  
TDD: (415) 554-5227  
E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

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**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Wednesday, December 9, 2015**  
**1:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2261
APPLICANT:	KORMAN, BOB
PARCEL NO.:	0650 021
PARCEL ADDRESS:	2021 CALIFORNIA ST,
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$22,975.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2315
APPLICANT:	LAW CAFE
PARCEL NO.:	2014980075
PARCEL ADDRESS:	SAME AS MAILING,
TOPIC:	Other
CURRENT ASSESSMENT:	\$118,344.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	ROLL CORRECTION

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- 4) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2316           |
| APPLICANT:           | LAW CAFE            |
| PARCEL NO.:          | 2014702339          |
| PARCEL ADDRESS:      | SAME AS MAILING,    |
| TOPIC:               | Other               |
| CURRENT ASSESSMENT:  | \$84,030.00         |
| APPLICANT'S OPINION: | \$0.00              |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Possessory Interest |
| ROLL TYPE:           | ROLL CORRECTION     |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2340           |
| APPLICANT:           | KORMAN, BOB         |
| PARCEL NO.:          | 0650 021            |
| PARCEL ADDRESS:      | 2021 CALIFORNIA ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$23,000.00         |
| APPLICANT'S OPINION: | \$0.00              |
| TAXABLE YEAR:        | 2013                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | ESCAPE              |
| STATUS:              | WITHDRAWN           |
- 6) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-2341           |
| APPLICANT:           | KORMAN, BOB         |
| PARCEL NO.:          | 0650 021            |
| PARCEL ADDRESS:      | 2021 CALIFORNIA ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$23,400.00         |
| APPLICANT'S OPINION: | \$0.00              |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | ESCAPE              |
| STATUS:              | WITHDRAWN           |
- 7) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2014-2342                                     |
| APPLICANT:           | SLEI CAPITAL PARTNER, LP                      |
| PARCEL NO.:          | 0106 025                                      |
| PARCEL ADDRESS:      | 0009V ALTA ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$705,000.00                                  |
| APPLICANT'S OPINION: | \$100,000.00                                  |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2343  
APPLICANT: SLEI CAPITAL PARTNER, LP  
PARCEL NO.: 0106 066  
PARCEL ADDRESS: 0208V UNION ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,212,600.00  
APPLICANT'S OPINION: \$100,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2353  
APPLICANT: CHEN, WANLING  
PARCEL NO.: 3719 341  
PARCEL ADDRESS: 301 MISSION ST, #48D  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$3,317,526.00  
APPLICANT'S OPINION: \$2,935,052.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12-02-15A11:09 RCVD

### Agenda\* / Notice of Assessment Appeals Board

#### Assessment Appeals Board 3 Hearing

Room 406, City Hall

Wednesday, December 9, 2015

5:30 PM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0370
APPLICANT:	SARKISS-ZAREH FAMILY LIVING TRUST
PARCEL NO.:	0182 031
PARCEL ADDRESS:	1159 - 1161 PACIFIC AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,801,170.00
APPLICANT'S OPINION:	\$1,170,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0375
APPLICANT:	GUNDERS, STEVEN
PARCEL NO.:	0477 011
PARCEL ADDRESS:	0133 - 0135 CULEBRA TER,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,900,963.00
APPLICANT'S OPINION:	\$2,700,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

DATE POSTED  
DEC 02 2015  
Assessment Appeals Board

- 4) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-0376        |
| APPLICANT:           | GUNDERS, STEVEN  |
| PARCEL NO.:          | 0477 016H        |
| PARCEL ADDRESS:      | V,               |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$341,117.00     |
| APPLICANT'S OPINION: | \$200,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-7032        |
| APPLICANT:           | LEE, SUSAN       |
| PARCEL NO.:          | 1819 036         |
| PARCEL ADDRESS:      | 1422 35TH AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$860,539.00     |
| APPLICANT'S OPINION: | \$700,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2015-7034        |
| APPLICANT:           | LEE, SUSAN       |
| PARCEL NO.:          | 2383 024         |
| PARCEL ADDRESS:      | 2430 43RD AVE,   |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$731,675.00     |
| APPLICANT'S OPINION: | \$600,000.00     |
| TAXABLE YEAR:        | 2015             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 7) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2015-7042                  |
| APPLICANT:           | KEYHANI, VAHID             |
| PARCEL NO.:          | 7381 196                   |
| PARCEL ADDRESS:      | 0230 N LAKE MERCED HL, #3D |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$654,644.00               |
| APPLICANT'S OPINION: | \$600,788.00               |
| TAXABLE YEAR:        | 2015                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |



8) Hearing, discussion, and possible action involving:

APPLICATION: 2015-7058  
APPLICANT: TONG, DAVID  
PARCEL NO.: 7520 011  
PARCEL ADDRESS: 0030 GOLD MINE DR,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,589,642.00  
APPLICANT'S OPINION: \$1,032,710.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-7075  
APPLICANT: KAUFMAN, LENA  
PARCEL NO.: 1500 041  
PARCEL ADDRESS: 8027 - 8029 GEARY BLVD,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,650,000.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Wednesday, December 9, 2015, at 5:35 p.m.

Present: Kristine Nelson, James Reynolds and Shawn Ridgell

Quorum present

Chairperson: Shawn Ridgell, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2015 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

82  
2  
2/9/15

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-7032	Susan Lee	Denied-No Show
2015-7034	Susan Lee	Denied-No Show
2015-7042	Vahid Keyhani	Denied-No Show
2015-7058	David Tong	Denied-No Show

The following listed applicants for change in the assessed valuation of property affecting the 2015 assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0370	Sarkiss-Zareh Family Living Trust	Postponed
2015-0375	Steven Gunders	Withdrawn
2015-0376	Steven Gunders	Withdrawn
2015-7075	Lena Kaufman	Withdrawn

There being no further business, the Board, at the hour of 5:45 p.m., recessed to reconvene Monday, January 11, 2016, at 9:30 a.m.

Daniel Suguitan  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Monday, January 11, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

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# ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697  
12-02-15A11:08 RCVD

## Agenda\* / Notice of Assessment Appeals Board

### Assessment Appeals Board 1 Hearing

Room 406, City Hall  
Friday, December 11, 2015  
9:30 AM

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-4996
APPLICANT:	RASSO '95 REVOCABLE TRUST
PARCEL NO.:	6092 001A
PARCEL ADDRESS:	0512 MOSCOW ST,
TOPIC:	Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT:	\$445,000.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-5019
APPLICANT:	GEORGES, CHRISTOPHER
PARCEL NO.:	1252 033
PARCEL ADDRESS:	0762 - 0764 COLE ST,
TOPIC:	Base Year/Change in Ownership- Legal Issue
CURRENT ASSESSMENT:	\$3,178,771.00
APPLICANT'S OPINION:	\$2,840,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5021  
APPLICANT: GORDON, LIZBETH  
PARCEL NO.: 2618A032  
PARCEL ADDRESS: 0185V UPPER TER,  
TOPIC: Base Year/Change in Ownership- Legal Issue  
CURRENT ASSESSMENT: \$132,515.00  
APPLICANT'S OPINION: \$112,043.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-5024  
APPLICANT: 38 HARRIET LLC  
PARCEL NO.: 3731 243  
PARCEL ADDRESS: 0038 SITUS TO BE ASSIGNED ST,  
TOPIC: Base Year/Change in Ownership-Legal Issue  
CURRENT ASSESSMENT: \$1,600,000.00  
APPLICANT'S OPINION: \$871,155.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0005  
APPLICANT: FIROOZABADI, REZVAN  
PARCEL NO.: 3751 346  
PARCEL ADDRESS: 0300 03RD ST, #1011  
TOPIC: Base Year/Change in Ownership-Legal Issue  
CURRENT ASSESSMENT: \$601,183.00  
APPLICANT'S OPINION: \$525,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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ASSESSMENT APPEALS BOARD  
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**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**

**Room 406, City Hall  
Friday, December 11, 2015  
1:30 PM**

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0595
APPLICANT:	RINALDI / KOCH 2007 REV. TRUST
PARCEL NO.:	4282A001C
PARCEL ADDRESS:	V,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$255,246.00
APPLICANT'S OPINION:	\$135,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-0600
APPLICANT:	RINALDI / KOCH 2007 REV. TRUST
PARCEL NO.:	4282A002
PARCEL ADDRESS:	1444 DE HARO ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$339,825.00
APPLICANT'S OPINION:	\$84,850.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

DATE POSTED  
DEC 02 2015  
Assessment Appeals Board

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, December 11, 2015 at 1:30 p.m.

Present: Jeffrey Morris, Diane Robinson and Joseph Tham

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2007 supplemental roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0595	Rinaldi/Koch 2007 Rev Trust	Submitted
2013-0600	Rinaldi/Koch 2007 Rev Trust	Submitted

At the hour of 2:25 p.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 2:43 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-0595	Rinaldi/Koch 2007 Rev Trust	A.V. Lowered (Board)
2013-0600	Rinaldi/Koch 2007 Rev Trust	Denied

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Tuesday, December 15, 2015, at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, December 17, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

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ASSESSMENT APPEALS BOARD  
 City Hall, Room 405  
 1 Dr. Carlton B. Goodlett Place  
 San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
 Room 406, City Hall  
 Tuesday, December 15, 2015  
9:30 AM

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- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2350
APPLICANT:	LEICHTLING AND STERN FAMILY TRUST
PARCEL NO.:	0660 071
PARCEL ADDRESS:	0019 WILMOT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$680,316.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5243
APPLICANT:	RUTHERFORD, GAIL
PARCEL NO.:	1740 010
PARCEL ADDRESS:	1251 10TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,500,000.00
APPLICANT'S OPINION:	\$1,265,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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- 4) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2012-2582           |
| APPLICANT:           | ZAYTSEVA, TATYANA   |
| PARCEL NO.:          | 0166 067            |
| PARCEL ADDRESS:      | 0733 FRONT ST, #604 |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$1,250,000.00      |
| APPLICANT'S OPINION: | \$950,000.00        |
| TAXABLE YEAR:        | 2012                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
- 5) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2013-1359                     |
| APPLICANT:           | 300 PROSPECT PROPERTIES, INC. |
| PARCEL NO.:          | 0267 016                      |
| PARCEL ADDRESS:      | 0160 - 0180 SANSOME ST,       |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$32,608,590.00               |
| APPLICANT'S OPINION: | \$18,029,419.00               |
| TAXABLE YEAR:        | 2013                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
- 6) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2013-2288            |
| APPLICANT:           | LEICHTLING, JONATHAN |
| PARCEL NO.:          | 0660 071             |
| PARCEL ADDRESS:      | 0019 WILMOT ST,      |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$2,640,127.00       |
| APPLICANT'S OPINION: | \$1,900,000.00       |
| TAXABLE YEAR:        | 2013                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 7) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2014-0773             |
| APPLICANT:           | HANDLERY HOTELS, INC. |
| PARCEL NO.:          | 0315 014              |
| PARCEL ADDRESS:      | 0272 O'FARRELL ST,    |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$2,264,122.00        |
| APPLICANT'S OPINION: | \$1,000,000.00        |
| TAXABLE YEAR:        | 2014                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0774
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO.:	0315 013
PARCEL ADDRESS:	0268 O'FARRELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,088,364.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

**Paunawa:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

**翻譯** 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719

\* Public comment will be taken on every item on the agenda.





**JOURNAL OF PROCEEDINGS  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 15, 2015, at 9:30 a.m.

Present: Joseph Tham, Eugene Valla and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2350	Leichtling and Stern Family Trust	Submitted
2011-5243	Gail Rutherford	Verbal Stipulation Approved
2012-2582	Tatyana Zaytseva	Submitted
2013-2288	Jonathan Leichtling	Submitted
2014-0773	Handlery Hotels, Inc.	Withdrawn at Hearing
2014-0774	Handlery Hotels, Inc.	Verbal Stipulation Approved

At the hour of 11:50 a.m. the Board went into closed session to deliberate and take possible action on the above-referenced submitted applications. The Board reconvened in open session at 12:04 p.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2010-2350	Leichtling and Stern Family Trust	A.V. Lowered (Board)
2012-2582	Tatyana Zaytseva	A.V. Lowered (Board)
2013-2288	Jonathan Leichtling	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2013 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1359	300 Prospect Properties, Inc.	Postponed

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There being no further business, the Board, at the hour of 12:07 p.m., recessed to reconvene Thursday, December 17, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read "Dawn Duran". The signature is fluid and cursive, with the first name "Dawn" being more prominent than the last name "Duran".

Dawn Duran  
Administrator

Approved by the Board on Thursday, December 17, 2015

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
 Fax: (415) 554-6775  
 TDD: (415) 554-5227  
 E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
 City Hall, Room 405  
 1 Dr. Carlton B. Goodlett Place  
 San Francisco, CA 94102-4697

### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
 Room 406, City Hall  
 Tuesday, December 15, 2015  
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3848
APPLICANT:	LIU, BENJAMIN
PARCEL NO.:	0248 021
PARCEL ADDRESS:	1487 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,428,707.00
APPLICANT'S OPINION:	\$1,458,048.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2013-1962
APPLICANT:	LIU, BENJAMIN
PARCEL NO.:	0248 021
PARCEL ADDRESS:	1487 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,477,239.00
APPLICANT'S OPINION:	\$1,487,048.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2014-0548                |
| APPLICANT:           | SHREE JALARAM LODGING LP |
| PARCEL NO.:          | 3702 045                 |
| PARCEL ADDRESS:      | 1133 - 1139 MARKET ST,   |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$4,675,285.00           |
| APPLICANT'S OPINION: | \$2,805,000.00           |
| TAXABLE YEAR:        | 2014                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |
- 5) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-1012           |
| APPLICANT:           | LOUIE, CALVIN       |
| PARCEL NO.:          | 0144 011            |
| PARCEL ADDRESS:      | 438 - 440 BROADWAY, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$2,029,264.00      |
| APPLICANT'S OPINION: | \$1,319,000.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
| STATUS:              | WITHDRAWN           |
- 6) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2014-1066                 |
| APPLICANT:           | MIRIWA CENTER INVESTMENTS |
| PARCEL NO.:          | 0161 082                  |
| PARCEL ADDRESS:      | 0728 PACIFIC AVE, #1      |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$1,782,399.00            |
| APPLICANT'S OPINION: | \$1,079,203.00            |
| TAXABLE YEAR:        | 2014                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | REGULAR                   |
- 7) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2014-1067           |
| APPLICANT:           | WOO REVOCABLE TRUST |
| PARCEL NO.:          | 0250 003A           |
| PARCEL ADDRESS:      | 1025 HYDE ST,       |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$1,920,628.00      |
| APPLICANT'S OPINION: | \$1,152,420.00      |
| TAXABLE YEAR:        | 2014                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0282  
APPLICANT: BAYLIN FAMILY, LP  
PARCEL NO.: 0830 024  
PARCEL ADDRESS: 549 FELL ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,912,597.00  
APPLICANT'S OPINION: \$1,147,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0292  
APPLICANT: MIRIWA CENTER INVESTMENTS  
PARCEL NO.: 0161 082  
PARCEL ADDRESS: 0728 PACIFIC AVE, #1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,817,527.00  
APPLICANT'S OPINION: \$1,100,203.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0371  
APPLICANT: UNION SQUARE PROPERTIES LLC  
PARCEL NO.: 0297 010  
PARCEL ADDRESS: 679 - 685 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,970,073.00  
APPLICANT'S OPINION: \$3,229,712.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0412  
APPLICANT: ACD INVESTMENT, LP  
PARCEL NO.: 0251 001  
PARCEL ADDRESS: 1059 LEAVENWORTH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,300,640.00  
APPLICANT'S OPINION: \$1,495,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0464  
APPLICANT: GOUGH & LILY, LLC  
PARCEL NO.: 0838 004  
PARCEL ADDRESS: 0131 - 0135 GOUGH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,168,586.00  
APPLICANT'S OPINION: \$1,301,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0548  
APPLICANT: LOUIE, CALVIN  
PARCEL NO.: 0144 011  
PARCEL ADDRESS: 438 - 440 BROADWAY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,069,804.00  
APPLICANT'S OPINION: \$1,242,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0556  
APPLICANT: LIU FAMILY 2012 TRUST  
PARCEL NO.: 0248 021  
PARCEL ADDRESS: 1487 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,958,048.00  
APPLICANT'S OPINION: \$1,773,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0557  
APPLICANT: WOO, STEVEN  
PARCEL NO.: 0250 003A  
PARCEL ADDRESS: 1025 HYDE ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,958,988.00  
APPLICANT'S OPINION: \$1,176,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2015-0578
APPLICANT:	SHREE JALARAM LODGING LP
PARCEL NO.:	3702 045
PARCEL ADDRESS:	1133 - 1139 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,768,696.00
APPLICANT'S OPINION:	\$2,861,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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翻譯 必須在會議前最少四十八小時提出要求  
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\* Public comment will be taken on every item on the agenda.





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 Fax: (415) 554-6775  
 TDD: (415) 554-5227  
 E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
 City Hall, Room 405  
 1 Dr. Carlton B. Goodlett Place  
 San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing  
 Room 406, City Hall  
 Wednesday, December 16, 2015  
9:30 AM (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3417
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2012204136
PARCEL ADDRESS:	0399 04TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,558,944.00
APPLICANT'S OPINION:	\$3,700,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3418
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2012206311
PARCEL ADDRESS:	0450 RHODE ISLAND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,053,907.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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- 4) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3420                    |
| APPLICANT:           | WHOLE FOODS MARKET, LESSEE   |
| PARCEL NO.:          | 2012209133                   |
| PARCEL ADDRESS:      | 0690 STANYAN ST,             |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$9,356,915.00               |
| APPLICANT'S OPINION: | \$4,700,000.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3421                    |
| APPLICANT:           | WHOLE FOODS MARKET, LESSEE   |
| PARCEL NO.:          | 2012202227                   |
| PARCEL ADDRESS:      | 1765 CALIFORNIA ST,          |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$11,198,659.00              |
| APPLICANT'S OPINION: | \$5,600,000.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3422                    |
| APPLICANT:           | WHOLE FOODS MARKET, LESSEE   |
| PARCEL NO.:          | 2012207131                   |
| PARCEL ADDRESS:      | 3950 24TH ST,                |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$5,581,108.00               |
| APPLICANT'S OPINION: | \$2,800,000.00               |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | POSTPONED                    |
- 7) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2012-5443                        |
| APPLICANT:           | WHOLE FOODS MARKET, LESSEE       |
| PARCEL NO.:          | 2013900573                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,309,820.00                   |
| APPLICANT'S OPINION: | \$1.00                           |
| TAXABLE YEAR:        | 2008                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |

8) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5444
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2013900572
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,298,904.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5445
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2013900571
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,273,621.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5446
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2013900570
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,239,047.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5447
APPLICANT:	WHOLE FOODS MARKET, LESSEE
PARCEL NO.:	2013900557
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$57,434.00
APPLICANT'S OPINION:	(\$2,299,999.00)
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5448  
APPLICANT: WHOLE FOODS MARKET, LESSEE  
PARCEL NO.: 2013900556  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$10,228.00  
APPLICANT'S OPINION: (\$2,299,999.00)  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1425  
APPLICANT: WHOLE FOODS MARKET, LESSEE  
PARCEL NO.: 2013216566  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$12,028,208.00  
APPLICANT'S OPINION: \$5,690,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2872  
APPLICANT: WHOLE FOODS MARKETS  
PARCEL NO.: 2013220625  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,083,447.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2873  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2013212444  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$11,040,177.00  
APPLICANT'S OPINION: \$5,521,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2874  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2013214284  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$7,335,206.00  
APPLICANT'S OPINION: \$3,667,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2875  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2013217573  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$5,557,228.00  
APPLICANT'S OPINION: \$2,777,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2876  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2013218953  
PARCEL ADDRESS:  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$9,423,595.00  
APPLICANT'S OPINION: \$4,712,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0968  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2014225896  
PARCEL ADDRESS: 450 RHODE ISLAND ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$11,970,750.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

20) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0969  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2014223990  
PARCEL ADDRESS: 399 04TH ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,333,600.00  
APPLICANT'S OPINION: \$3,650,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0970  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2014222103  
PARCEL ADDRESS: 1765 CALIFORNIA ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$11,236,511.00  
APPLICANT'S OPINION: \$4,750,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0971  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2014229140  
PARCEL ADDRESS: 1150 OCEAN AVE,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$9,690,384.00  
APPLICANT'S OPINION: \$4,550,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0972  
APPLICANT: WHOLE FOODS MARKET SERVICES, INC.  
PARCEL NO.: 2014227997  
PARCEL ADDRESS: 690 STANYAN ST,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$9,311,446.00  
APPLICANT'S OPINION: \$4,150,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

24) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1113
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.:	2014230644
PARCEL ADDRESS:	2001 MARKET ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$11,406,166.00
APPLICANT'S OPINION:	\$4,700,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

25) Hearing, discussion, and possible action involving:

APPLICATION:	2014-1191
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO.:	2014226800
PARCEL ADDRESS:	3950 24TH ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,588,869.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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翻譯 必須在會議前最少四十八小時提出要求  
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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, December 16, 2015, at 9:30 a.m.

Present: Ed Campaña, Louisa Mendoza and Yosef Tabahzof

Quorum present

Chairperson: Yosef Tabahzof, Presiding

The following listed applicant for change in the assessed valuation of property affecting the assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-5443	Whole Foods Market, Lessee	Verbal Stipulation Approved
2012-5445	Whole Foods Market, Lessee	Verbal Stipulation Approved
2012-5447	Whole Foods Market, Lessee	Verbal Stipulation Approved
2012-5448	Whole Foods Market, Lessee	Verbal Stipulation Approved

The following listed applicants for change in the assessed valuation of property affecting the various assessment roll having not been present for hearing as scheduled, the Board took action at a previous hearing on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2012-3417	Whole Foods Market, Lessee	Postponed
2012-3418	Whole Foods Market, Lessee	Postponed
2012-3420	Whole Foods Market, Lessee	Postponed
2012-3421	Whole Foods Market, Lessee	Postponed
2012-3422	Whole Foods Market, Lessee	Postponed
2012-5444	Whole Foods Market, Lessee	Withdrawn
2012-5446	Whole Foods Market, Lessee	Withdrawn
2013-1425	Whole Foods Market, Lessee	Postponed
2013-2872	Whole Foods Markets	Postponed
2013-2873	Whole Foods Market Services	Postponed
2013-2874	Whole Foods Market Services	Postponed
2013-2875	Whole Foods Market Services	Postponed
2013-2876	Whole Foods Market Services	Postponed
2014-0968	Whole Foods Market Services	Postponed
2014-0969	Whole Foods Market Services	Postponed
2014-0970	Whole Foods Market Services	Postponed
2014-0971	Whole Foods Market Services	Postponed
2014-0972	Whole Foods Market Services	Postponed
2014-1113	Whole Foods Market Services	Postponed
2014-1191	Whole Foods Market Services	Postponed

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There being no further business, the Board, at the hour of 10:02 a.m. recessed to reconvene on Wednesday, January 6, 2016, at 9:30 a.m.

Cecilia Rustom  
Assessment Appeals Board Clerk

A handwritten signature in dark ink, appearing to read 'Dawn Duran', followed by a horizontal line.

Dawn Duran  
Administrator

Approved by the Board on Tuesday, January 19, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

Phone: (415) 554-6778  
 Fax: (415) 554-6775  
 TDD: (415) 554-5227  
 E-mail: AAB@sfgov.org



ASSESSMENT APPEALS BOARD  
 City Hall, Room 405  
 1 Dr. Carlton B. Goodlett Place  
 San Francisco, CA 94102-4697

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing  
 Room 406, City Hall  
 Thursday, December 17, 2015  
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0019
APPLICANT:	SCHILLER LIVING TRUST
PARCEL NO.:	0618 005
PARCEL ADDRESS:	1920 FRANKLIN ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,788,310.00
APPLICANT'S OPINION:	\$1,380,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN (LEGAL HEARING ONLY)

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- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0036
APPLICANT:	MASTORAKOS INVESTMENTS NO. 1
PARCEL NO.:	0990 029
PARCEL ADDRESS:	3938 WASHINGTON ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,440,000.00
APPLICANT'S OPINION:	\$462,667.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0037
APPLICANT:	MASTORAKOS INVESTMENTS NO. 1
PARCEL NO.:	0990 030
PARCEL ADDRESS:	3940 WASHINGTON ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,440,000.00
APPLICANT'S OPINION:	\$437,432.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0038
APPLICANT:	MASTORAKOS INVESTMENTS NO. 1
PARCEL NO.:	0990 029
PARCEL ADDRESS:	3938 WASHINGTON ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,440,000.00
APPLICANT'S OPINION:	\$471,919.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0039
APPLICANT:	MASTORAKOS INVESTMENTS NO. 1
PARCEL NO.:	0990 030
PARCEL ADDRESS:	3940 WASHINGTON ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$1,440,000.00
APPLICANT'S OPINION:	\$446,180.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION:	2014-0066
APPLICANT:	RADER, JEFFREY
PARCEL NO.:	5522 037
PARCEL ADDRESS:	1455 SHOTWELL ST,
TOPIC:	Base Year/Change in Ownership-Legal Issue
CURRENT ASSESSMENT:	\$375,289.00
APPLICANT'S OPINION:	\$257,919.00
TAXABLE YEAR:	2004
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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**翻譯** 必須在會議前最少四十八小時提出要求  
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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, December 17, 2015 at 9:30 a.m.

Present: Jeff Morris, Mark Watts and Eugene Valla

Quorum present

Chairperson: Jeff Morris, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2004 supplemental roll being present for legal issues regarding a change in ownership, the Board took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0066	Jeffrey Rader	The Board approved the Verbal Stipulation; supplemental assessment to be cancelled.

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for legal hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-0019	Schiller Living Trust	Withdrawn – Legal Only
2014-0036	Mastorakos Investments No. 1	Postponed
2014-0037	Mastorakos Investments No. 1	Postponed
2014-0038	Mastorakos Investments No. 1	Postponed
2014-0039	Mastorakos Investments No. 1	Postponed

There being no further business, the Board, at the hour of 9:44 a.m., recessed to reconvene Tuesday, December 29, 2015, at 9:30 a.m.

Alistair Gibson  
Assessment Appeals Board Clerk



Dawn Duran  
Administrator

Approved by the Board on Tuesday, January 5, 2016

Angela Calvillo  
Clerk of the Board of Supervisors





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www.sfgov.org/aab



ASSESSMENT APPEALS BOARD  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING  
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL  
TUESDAY, DECEMBER 29, 2015  
9:30 AM

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29/15  
s.d.  
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- 
1. Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
  2. Closed session to review brief(s) requested by the Board regarding property type and/or use in order to establish burden of proof in valuation hearing for the below listed appeal application. (pursuant to Revenue and Taxation code sections 1605.4):

A. APPLICATION:	2013-1715
APPLICANT:	GAYANE MELIKYAN
PARCEL NO.:	2315 023
PARCEL ADDRESS:	2445 RIVERA ST.
TOPIC:	Type of Property / Decline in Value
CURRENT ASSESSMENT:	\$875,000.00
BOARD'S VALUATION:	\$500,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the Closed Session Meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 29, 2015, at 9:33 a.m.

Present: Scott Spertzel, Joseph Tham and Mark Watts

Quorum present

Chairperson: Mark Watts, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:38 a.m. to review newly submitted documents that were requested by the Board, to deliberate and to take possible action on the below listed application.

At the hour of 9:45 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective application:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2013-1715	Gayane Melikyan	Board determined highest and best use of subject property as single family residence; reschedule for valuation hearing.

There being no further business, the Board, at the hour of 9:55 a.m. recessed to reconvene Tuesday, January 5, 2016 at 9:30 a.m.



Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Wednesday, January 20, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

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